

Application No. 22-05-____
Exhibit PAC/900
Witness: Steven R. McDougal

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

Direct Testimony of Steven R. McDougal
Revenue Requirement and Interjurisdictional Allocations

May 2022

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ATTACHED EXHIBITS

Exhibit PAC/901 – California Results of Operations - December 2023

Exhibit PAC/902 – 2020 PacifiCorp Inter-Jurisdictional Allocation Protocol

Confidential Exhibit PAC/903 – Labor Escalators

Confidential Exhibit PAC/904 – IHS Markit Escalator Indices

Confidential Exhibit PAC/905 – Incremental Decommissioning & Other Closure Costs
Support

Confidential Exhibit PAC/906 – PacifiCorp's Property Tax Estimation Procedure

Exhibit PAC/907-A – Five Year Trend Report by FERC Account – Non-Escalated Actual

Confidential Exhibit PAC/907-B – Five Year Trend Report by FERC Account – Constant
June 2021 Dollars

I. INTRODUCTION AND QUALIFICATIONS

Q. Please state your name, business address and present position with

PacifiCorp d/b/a Pacific Power (PacifiCorp or Company).

A. My name is Steven R. McDougal. My business address is 1407 W. North Temple, Suite 330, Salt Lake City, Utah 84116. My present position is the Managing Director of Revenue Requirement.

Q. Briefly describe your educational and professional background.

A. I received a Master of Accountancy from Brigham Young University with an emphasis in Management Advisory Services and a Bachelor of Science degree in Accounting from Brigham Young University. In addition to my formal education, I have also attended various educational, professional, and electric industry-related seminars. I have been employed by PacifiCorp and its predecessor, Utah Power and Light Company, since 1983. My experience includes various positions with regulation, finance, resource planning, and internal audit.

Q. What are your responsibilities as Managing Director of Revenue Requirement?

A. My primary responsibilities include overseeing the calculation and reporting of the Company's regulated earnings or revenue requirement, assuring that the inter-jurisdictional cost allocation methodology is correctly applied, and explaining those calculations to regulators in the jurisdictions in which the Company operates.

Q. Have you testified in previous regulatory proceedings?

A. Yes. I have provided testimony before the California Public Utilities Commission

1 (Commission). I have also testified on various regulatory matters in the states of
2 Oregon, Idaho, Utah, Washington, and Wyoming.

3 **II. PURPOSE OF TESTIMONY**

4 **Q. What is the purpose of your testimony?**

5 A. My direct testimony addresses the calculation of PacifiCorp's California-allocated
6 revenue requirement, excluding net power costs (NPC), and the revenue increase
7 requested in PacifiCorp's application. Specifically, I provide testimony on the
8 following:

- 9 • The calculation of the approximate \$27.9 million revenue increase
10 requested in this general rate case (GRC) representing the increase in
11 current rates required for PacifiCorp to recover its California non-NPC
12 revenue requirement. PacifiCorp recovers its NPC through the Energy
13 Cost Adjustment Clause (ECAC).
- 14 • An overview of the 2020 PacifiCorp Inter-Jurisdictional Allocation
15 Protocol (2020 Protocol).
- 16 • The development of the forecast test year in this case which is the
17 12 months ending December 31, 2023 (Test Period). The presentation of
18 the adjusted results of operations for the Test Period demonstrates that
19 under current rates PacifiCorp will earn an overall return on equity (ROE)
20 in California of negative 0.17 percent, which is well below the ROE
21 requested in this case and the current authorized return.

III. REVENUE REQUIREMENT

Q. What is the revenue requirement to achieve the requested ROE in this case?

A. At current rate levels, PacifiCorp will earn an overall ROE in California of negative 0.17 percent during the Test Period. This return is less than the 10.0 percent ROE approved by the Commission in PacifiCorp's most recent rate case, Application (A.) 18-04-002 (2019 Rate Case) and the 10.5 percent ROE recommended in Company witness Ann E. Bulkley's testimony in this proceeding. Exhibit PAC/901 provides a summary of PacifiCorp's California-allocated results of operations for the Test Period.

Q. Please explain how you have treated NPC in this filing.

A. As described above, PacifiCorp recovers its NPC through the ECAC and will seek to recover 2023 NPC through the Company's 2023 ECAC application. To model only the non-NPC revenue requirement for this case, PacifiCorp prepares an adjustment to remove NPC and NPC-related revenues, as well as start-up fuel costs and Production Tax Credits (PTC), for the 12 months ended June 2021 from Base Period results. Page 1.1 of Exhibit PAC/901 shows the non-NPC revenue requirement and the resulting non-NPC-related price change requested in this proceeding.

IV. INTER-JURISDICTIONAL ALLOCATIONS

Q. What allocation methodology did the Company use to calculate the California-allocated revenue requirement in this case?

A. The Company's California-allocated revenue requirement is calculated using the 2020 Protocol, as opposed to the 2017 PacifiCorp Inter-jurisdictional Allocation

1 Protocol (2017 Protocol) which was approved in 2019 Rate Case. This is the
2 Company's first California rate case filing using the 2020 Protocol. My
3 testimony will describe and support the 2020 Protocol, agreed to among
4 PacifiCorp and the signatories to the 2020 Protocol (referred to individually as a
5 Party or collectively as the Parties). The 2020 Protocol describes the multi-
6 jurisdictional allocation methodology that will be used by the Company in all rate
7 proceedings filed in California until a new allocation method is proposed. A copy
8 of the 2020 PacifiCorp Inter-Jurisdictional Allocation Protocol is provided as
9 Exhibit PAC/902, and PacifiCorp is requesting approval of the 2020 Protocol for
10 use in California.

11 **Q. Why is inter-jurisdictional cost allocation necessary for PacifiCorp?**

12 A. PacifiCorp recovers the costs of providing retail electric service to customers
13 through retail rates established in regulatory proceedings in each state. To ensure
14 states receive the appropriate allocation of costs and benefits from PacifiCorp's
15 integrated system, the collaborative Multi-State Process (MSP) has been used to
16 address allocation issues. This collaborative process has led to the development
17 and adoption of a series of inter-jurisdictional cost-allocation methods over time.

18 **Q. Who has participated in the MSP Workgroup meetings?**

19 A. Over the past three years, as many as 35 organizations have participated in regular
20 MSP meetings, representing regulatory staff from each state commission in the
21 company's service territory, consumer advocacy groups, multiple industrial and
22 environmental interest groups, state legislators, a coal supplier, and others.
23 Meetings were generally held every four to eight weeks since late 2016. The

1 signatories to the 2020 Protocol can be found in Section 10 of the 2020 Protocol
2 in Exhibit PAC/902.

3 **Q. Please describe the 2020 Protocol.**

4 A. The 2020 Protocol represents a fundamental shift in how the Company proposes
5 to address inter-jurisdictional cost allocation, with the ultimate goal of moving
6 away from dynamic allocation factors and a common generation resource
7 portfolio to a cost-allocation protocol with fixed allocation factors for generation
8 resources and state-specific resource portfolios. To achieve this goal, the
9 2020 Protocol uses a gradual transition approach that relies on continuation of the
10 2017 Protocol—with minor modifications that I will discuss in greater detail
11 below—during an interim period. During this interim period, from
12 January 1, 2020, until the earlier of resolution of all remaining cost-allocation
13 issues or December 31, 2023 (the Interim Period), the 2020 Protocol establishes:
14 (1) cost-allocation procedures that will be implemented during the Interim Period
15 (Implemented Issues); (2) cost-allocation procedures that are agreed to but that
16 will not take effect until after the Interim Period (Resolved Issues); and (3) cost-
17 allocation procedures that Parties to the 2020 Protocol will continue to work to
18 resolve during the Interim Period (Framework Issues), including the
19 implementation or resolution of issues surrounding a Nodal Pricing Model
20 (NPM), resource planning, new resource assignment, limited realignment, special
21 contracts, Post-Interim Period capital additions on coal plants, and other items.

22 Before the end of the Interim Period, assuming resolution of all
23 Framework Issues, a new Post-Interim Period Method of cost allocation,

1 incorporating the Implemented Issues, the Resolved Issues and the final resolution
2 of the Framework Issues, will be presented to the commissions for approval, most
3 likely in a general rate proceeding. This is anticipated to occur no later than year-
4 end 2023.

5 **Q. Does the 2020 Protocol supersede the 2017 Protocol?**

6 A. Yes. However, the primary elements of the 2017 Protocol are reflected in the
7 2020 Protocol, but with certain modifications for the current situation.

8 **Q. How has the company used the 2020 Protocol?**

9 A. The 2020 Protocol has been implemented through general rate revision filings in
10 all states beginning in 2020, as it provides for the use of the modified West
11 Control Area Inter-Jurisdictional Allocation Methodology (WCA) in Washington
12 as well as the modified 2017 Protocol method for California, Idaho, Oregon,
13 Utah, and Wyoming. California is the only remaining state that has not approved
14 the 2020 Protocol.

15 **Q. Does the use of the 2020 Protocol prejudice prudence or abrogate a**
16 **commission's responsibility to determine prudence and just and reasonable**
17 **rates?**

18 A. No. Section 1 of the Agreement makes clear that the proposed allocation of a
19 particular expense or investment to a state under the 2020 Protocol is not intended
20 to and will not prejudice the prudence of those costs or the extent to which any
21 particular cost may be reflected in rates.

22 **Q. Please provide an overview of the other sections of the 2020 Protocol.**

A. The rest of my testimony will walk through the key provision of Sections 2

through 9 of the 2020 Protocol Agreement.

1 **Section 2—Timeframe and Effective Periods**

2 **Q. What is the effective period of the 2020 Protocol?**

3 A. As explained above, the 2020 Protocol is designed to be used by PacifiCorp and
4 Parties for inter-jurisdictional cost allocation in regulatory proceedings or filings
5 in each state during the Interim Period, beginning in 2020.

6 **Q. Why is a four-year Interim Period necessary?**

7 A. The four-year Interim Period allows time for Parties to continue working towards
8 resolution of several remaining inter-jurisdictional issues that are identified as
9 Framework Issues in the Agreement. The Framework Issues will be critical to
10 any Post-Interim Period Method.

11 **Q. What happens if commissions do not approve a Post-Interim Period Method**
12 **or if Parties are unable to reach agreement?**

13 A. If any commission does not approve the Post-Interim Period Method, PacifiCorp
14 will file an alternative proposed allocation method to take effect upon the
15 conclusion of the Interim Period for consideration by the commission in that
16 jurisdiction. Parties will be free to take any position on the Company's proposal
17 or to propose an alternative method. Second, if the Company determines that an
18 agreement cannot be reached by Parties on the Framework Issues or the Post-
19 Interim Period approach, then, the Company will similarly file an alternative
20 proposed allocation method for consideration by the commissions and Parties will
21 be free to take any position on the Company's proposal or to propose an
22 alternative method.

1 **Section 3—Interim Period Allocation Method**

2 **Q. How will costs be allocated during the Interim Period?**

3 A. The Parties have agreed that the states should continue to use the inter-
4 jurisdictional allocation methodologies, subject to certain exceptions, that were
5 being used in 2019. For California, Idaho, Oregon, Utah, and Wyoming this
6 meant that the 2017 Protocol would be extended through the Interim Period,
7 subject to certain exceptions. Section 3.1 of the Agreement includes the specific
8 terms of the 2017 Protocol that will be used under the 2020 Protocol. For
9 Washington, the WCA will continue during the Interim Period, subject to the
10 terms of Appendix F.

11 **Q. Is there explicit consideration for the treatment of NPC balancing accounts**
12 **or other cost recovery mechanisms?**

13 A. Yes. It is important that the allocation method used for the deferral of costs is
14 consistently applied for the collection of the costs from customers. This is key for
15 historical balancing account mechanisms for NPC. Section 3.2.1 of the 2020
16 Protocol addresses this issue and provides that for NPC filings, PacifiCorp will
17 use the allocation methodology in place when the NPC were or will be incurred,
18 to align the timing of the actual costs incurred with the applicable allocation
19 method for cost recovery for that period. The table in Section 3.2.1 summarizes
20 the transition period between the 2017 Protocol and the 2020 Protocol for NPC
21 filings.

1 **Q. What modifications to the 2017 Protocol are proposed in the 2020 Protocol?**

2 A. PacifiCorp proposes four modifications to the 2017 Protocol: elimination of the
3 Equalization Adjustment, changes to the Embedded Cost Differential adjustments,
4 changes to treatment of Qualifying Facilities (QFs), and changes to the general
5 governance sections of the 2017 Protocol. Changes to the general governance
6 sections are discussed later in my testimony regarding Section 8.

7 **Q. Please explain the changes to the Equalization Adjustment.**

8 A. The Equalization Adjustment addressed in Section XIV of the 2017 Protocol will
9 terminate on December 31, 2019, and no additional Equalization Adjustment
10 amounts will be deferred after that date.

11 **Q. What are the changes to the Embedded Cost Differential adjustment?**

12 A. The 2020 Protocol provides for continuation of a fixed Embedded Cost
13 Differential for Idaho and a capped dynamic Embedded Cost Differential in
14 Oregon through the end of the Interim Period. No Embedded Cost Differential
15 adjustment exists for Utah or California, and the Embedded Cost Differential
16 adjustment will terminate in Wyoming on December 31, 2020.

17 **Q. What are the changes to the cost allocation of QF power purchase**
18 **agreements?**

19 A. In the 2017 Protocol, QF costs were system allocated, but the allocations were
20 subject to challenge if a state rejected a portion of the costs that exceeded what
21 PacifiCorp would have otherwise incurred acquiring comparable resources. The
22 2020 Protocol modifies the treatment of QFs and provides for a transition in
23 which current QF contracts are system allocated, but future QF contracts are the

1 responsibility of the state approving them.

2 **Q. How are new resources treated during the Interim Period?**

3 A. New resources with a commercial operation date before January 1, 2024, will
4 continue to be treated as system resources, and assigned and allocated based on
5 the System Generation factor. New resources, including new resources
6 contemplated in the action plans of the 2019, 2021 or 2023 integrated resource
7 plans (IRP) with commercial operation dates after December 31, 2023, will be
8 assigned and allocated through the new resource planning and new resource
9 assignment processes determined through resolution of the Framework Issues
10 Workgroup during the Interim Period. The Framework Issues Workgroup is
11 made up of the signatories to the 2020 Protocol and will work to resolve the
12 Framework Issues and cooperate in crafting and filing the Post-Interim Period
13 Method.

14 **Section 4—Implemented Issues**

15 **Q. Will certain aspects of the 2020 Protocol be implemented during the Interim**
16 **Period?**

17 A. Yes; certain changes described more fully below are necessary to implement
18 during the Interim Period. These Implemented Issues are:

- 19 • States' decisions to exit coal-fueled existing resources;
- 20 • Reassignment of coal-fueled existing resources;
- 21 • Decommissioning costs; and
- 22 • Treatment of QFs.

1 **Q. Why is it necessary to implement these aspects of the 2020 Protocol during**
2 **the Interim Period?**

3 A. Changing requirements regarding the ratemaking treatment of coal in Oregon and
4 Washington is one driver for the need for a new approach to inter-jurisdictional
5 cost allocation. Even absent state mandates to remove coal from rates, differing
6 views on the longevity of coal-fueled resources has led to divergent depreciable
7 lives for PacifiCorp's coal-fueled generation units across its six states. Some
8 states will reach the end of their depreciable lives for certain coal-fueled
9 generation units within five years of approval of the 2020 Protocol; some coal-
10 fueled generation units will retire within the Interim Period. In contrast to states
11 with mandates to remove coal-fueled generation from rates, Wyoming has
12 adopted a requirement to seek a buyer for coal-fueled generation in Wyoming
13 once the utility decides to retire the unit.¹ To accommodate these multiple, and
14 often contradictory, state policies, a process is necessary in the near-term that
15 allows for some states to orderly exit from coal-fueled generation, while
16 simultaneously allowing for other states to continue to include coal-fueled
17 generation in rates and to consider whether to increase their allocated share of the
18 costs and benefits of coal-fueled generation. The first three Implemented Issues
19 listed above (exiting coal-fueled resources, reassignment of coal-fueled resources,
20 and addressing decommissioning costs) outline the process that will be used to
21 allow states to set a date-certain for ending any cost responsibility for or receipt of

¹ Wyo.Stat. §§37-2-133 and 37-3-117.

1 benefits from coal-fueled generation units, and the process that will be used to
2 allow states to review whether to take on an additional share of the costs and
3 benefits of coal-fueled generation. Critical to this process is the establishment of
4 decommissioning cost estimates as states that exit coal-fueled generation units
5 before the generating unit is closed are only responsible for paying estimated
6 decommissioning and remediation costs.

7 Similar considerations drive the need to move forward with immediate
8 changes to the treatment of cost allocation for QFs: commission-established
9 avoided costs vary across PacifiCorp's service territory. The 2020 Protocol sets
10 forth a transitional approach for allocating the costs of QFs to the state where the
11 QFs are approved with full situs-allocation of QFs beginning in 2029. During the
12 transitional period, QFs with executed contracts or legally enforceable obligations
13 as of December 31, 2019, will continue to be system allocated. The energy output
14 of QFs with executed contracts or legally enforceable obligations after December
15 31, 2019, will be system allocated based on a reasonable energy price, and any
16 costs above the reasonable energy price will be situs assigned to the state
17 approving the QF contract.

18 **Q. How does the 2020 Protocol address certain states' interest in exiting coal-**
19 **fueled "Interim Period Resources"² earlier than the Company's currently**
20 **anticipated operating lives?**

21 A. Where possible, the 2020 Protocol seeks to put states on the same path with
22 respect to operational lives, particularly for those coal-fueled Interim Period

² Interim Period Resource means Resource in commercial operation, or with a contract delivery date, as applicable, during the Interim Period.

Resources that the Company currently anticipates will close before 2030. To the extent there is a common closure date, each state that is assigned and allocated a portion of the coal-fueled Interim Period Resource at the time of its closure will continue to be allocated its share of any remaining costs, including actual decommissioning costs, accordingly. If a state issues an order to exit a coal-fueled resource on a date earlier than anticipated operational closure, the exiting state is responsible for its allocation of the coal-fueled Interim Period Resource's net plant balance and associated costs as of the date of exit. The state is also responsible for accruing an allocation of decommissioning costs. For states where the costs and benefits of coal-fueled Interim Period Resources must be removed from rates by a date-certain, the Company will propose a ratemaking treatment for all allocated costs such that costs and benefits remain matched in customer rates.

Q. Does the 2020 Protocol establish closure dates for any Interim Period Resource or change commission oversight of the Company's decisions relative to the operating lives of Interim Period Resources?

A. No. The 2020 Protocol does not mandate the closure of any resource. It establishes a process for states to diverge from the use of common resources over time. The 2020 Protocol identifies dates when certain states expect to no longer participate in a common resource, which are needed to establish key processes, but it in no way affects PacifiCorp's responsibility to prudently make decisions about the operation of its assets and does not limit or otherwise affect commission oversight.

1 **Q. What mechanism does the 2020 Protocol establish for those states choosing to**
2 **exit coal-fueled Interim Period Resources before a decision by the Company**
3 **to close the resource?**

4 A. Section 4.1 of the 2020 Protocol outlines a process by which state commissions
5 may issue “Exit Orders”³ which provide for specific “Exit Dates”,⁴ after which
6 the state would no longer receive any benefits or be subject to any new costs
7 related to that resource. Exit Orders may be established through the approval of
8 the 2020 Protocol, in depreciation dockets, general rate cases, or other appropriate
9 regulatory proceedings.

10 **Q. What actions follow the issuance of an Exit Order for a specific coal-fueled**
11 **Interim Period Resource by one or more states?**

12 A. An Exit Order triggers certain actions identified in the 2020 Protocol, including
13 the establishment of decommissioning cost obligations for exiting states, a
14 potential process for the determination of capital addition responsibility, and a
15 process for the consideration of reassignment of the freed-up capacity to other
16 states that have not issued Exit Orders. The 2020 Protocol requests that sufficient
17 time, at least four years, is provided from the issuance of an Exit Order to the Exit
18 Date to allow for reassignment of the exiting state’s share of the coal-fueled
19 Interim Period Resource to be considered by other states. The Exit Order alone

³ Exit Order means an order entered by a state commission approving the discontinuation of the use of an existing resource and exclusion of costs and benefits of that resource from customer rates by that state on a date certain. See Appendix A to the 2020 Protocol for the defined term as used in the 2020 Protocol.

⁴ Exit Date means the date on which PacifiCorp will discontinue the allocation and assignment of costs and benefits of a coal-fueled Interim Period Resource to the State issuing the Exit Order.

1 does not provide for reassignment, or any associated shift in responsibility for
2 future operation and maintenance or capital costs. Reassignment of costs and
3 benefits must be approved by states without Exit Orders in order for cost
4 responsibility to shift among states and for benefits of the resource to accrue to a
5 different state.

6 **Section 5—Resolved Issues—Post-Interim Period Implementation**

7 **Q. What issues have been resolved for implementation in the Post-Interim**
8 **Period?**

9 A. Pending resolution of the Framework Issues and approval of the Post-Interim
10 Period Method, the following issues are Resolved Issues that will be implemented
11 as part of the Post-Interim Period Method: allocation of generation costs and fixed
12 assignment of new resources; transmission costs; distribution costs; system
13 overhead costs; administrative and general costs; other allocation issues; demand-
14 side management; and state-specific initiatives. These issues represent critical
15 components of a durable cost-allocation protocol and resolution was based
16 generally on continuing the current cost-allocation treatment of these cost
17 components.

18 **Section 6—Framework Issues**

19 **Q. What are the Framework Issues identified in the 2020 Protocol that need to**
20 **be resolved for the Post-Interim Period Method?**

21 A. The following Framework Issues are identified in the 2020 Protocol for continued
22 discussion during the Interim Period:

- 1 • Resource planning and new resource assignment—long-term resource
2 planning on a total system basis while assessing state-specific resource
3 portfolio needs and the process for assignment of shares of new resources
4 by state.
- 5 • NPC and the NPM—treatment of NPC and the transition to the NPM.
- 6 • Special contracts—cost allocation treatment for special contracts.
- 7 • Limited realignment—potential realignment of a limited portion of
8 existing coal-fueled generation and a limited number of natural gas units.
- 9 • Post-Interim capital additions—a process for determining cost allocation
10 for capital investments made in existing resources where states have
11 different Exit Dates.

12 **Q. Why do the Framework Issues require additional time to resolve?**

13 A. Most of the Framework Issues represent a significant change to the way the
14 Company historically plans for its system and assigns costs and benefits. Since
15 2017, parties have spent significant time discussing issues related to resource
16 planning, new resource assignments, allocation of NPC and the implementation of
17 a NPM. Despite these discussions, the complexity of these issues, combined with
18 the potential impacts on PacifiCorp's actual operations, require additional time for
19 the company and the Parties to develop a mutually agreeable proposal. Each of
20 the Framework Issues are described in greater detail below.

Resource Planning and New Resource Assignment

Q. How does the 2020 Protocol address resource planning and new resource assignment?

A. The 2020 Protocol recognizes the need for a new long-term resource planning process for the post-Interim Period that will need to address how to continue least-cost, least-risk planning for the entirety of PacifiCorp's integrated system, while also identifying individual state load and resource balances and accommodating individual state policies. In addition to a new long-term resource planning process, the post-Interim Period will also require a process for the determination of states' fixed share of new resource acquisitions. The details of both new processes have been discussed at length in MSP meetings over the last two years; however, additional time is necessary to fully develop robust and durable proposals for processes that are fundamental to PacifiCorp's operations.

Net Power Costs and Nodal Pricing Method

Q. How does the 2020 Protocol address NPC in the post-Interim Period?

A. During the post-Interim Period, states will no longer participate in a common resource portfolio, and as a result, NPC will no longer be dynamically allocated. The NPM, as described in the Memorandum of Understanding signed by Parties in July 2019 and attached as Appendix D to the 2020 Protocol, is intended to implement an intra-company nodal pricing regime that allows states to pursue different portfolios, while maintaining the benefits of system dispatch as much as practicable. This is a complex issue and there are still items to be resolved before the NPM can be used for ratemaking, and as such, the NPM is a Framework Issue

1 in the 2020 Protocol.

2 **Special Contracts**

3 **Q. How does the 2020 Protocol address special contracts?**

4 A. The allocation treatment for special contracts does not change from the
5 2017 Protocol. For the Post-Interim Period, the Company has committed in the
6 2020 Protocol agreement as part of the Framework to continue to work in good
7 faith with the special contract customers to develop one or more proposals for
8 consideration by the Parties on the treatment of special contracts' loads, costs, and
9 benefits.

10 **Q. Does the 2020 Protocol agreement establish a timeframe to present proposals**
11 **on the treatment of special contracts to the Parties to the agreement?**

12 A. Yes. The Company will work with parties to make a proposal, with the intention
13 of incorporating a resolution into the Post-Interim Period Method.

14 **Limited Realignment**

15 **Q. Please explain Limited Realignment and how it applies in the Interim and**
16 **Post-Interim Periods?**

17 A. Limited Realignment is a reassignment of resources among states at a point in
18 time to address Washington's recently-enacted Clean Energy Transformation Act
19 (CETA), while appropriately valuing the exchange of rate based assets among the
20 states. Washington's CETA requires, among other things, coal-fueled generation
21 resources to be removed from rates by December 31, 2025. The purpose of
22 Limited Realignment is to address Washington's eight percent share⁵ of coal-

⁵ Based on a total PacifiCorp system-allocation view.

1 fueled resources through trades with other states. CETA also requires all
2 electricity retail sales to be from non-emitting or renewable resources by 2045. A
3 Limited Realignment proposal may address natural gas-fired units in addition to
4 coal-fueled generation.

5 **Q. Does the 2020 Protocol provide a specific Limited Realignment proposal or**
6 **timeframe for resolution of Limited Realignment?**

7 A. No. The details of the Limited Realignment will be discussed amongst the Parties
8 during the Interim Period.

9 **Q. Does the 2020 Protocol address Post-Interim Period capital additions to coal-**
10 **fueled resources with exit dates that are different than the depreciation lives**
11 **in other states?**

12 A. Yes, as part of the Framework Issues. The 2020 Protocol includes a straw
13 proposal to address how incremental capital investments would be treated in cost
14 allocations for existing coal-fueled resources. The straw proposal, which Parties
15 have agreed to evaluate but have not accepted, addresses the allocation of costs
16 based on the timing of incremental capital in relation to a state's Exit Date. The
17 Framework Issues Workgroup will continue to work through the details of this
18 straw proposal during the Interim Period.

19 **Section 7—Gains and Losses**

20 **Q. How does the 2020 Protocol address the allocation of gains or losses from the**
21 **sale of assets?**

22 A. Section 7 provides that the inter-jurisdictional allocation of gains or losses from
23 the sale of Company-owned assets will be based on the assignment of the asset at

1 the time of the sale, unless the asset has been under that assignment for less than
2 12 months prior to the sale, in which case any gains or losses would be allocated
3 based on the prior assignment shares.

4 **Section 8—Governance**

5 **Q. What are the key governance provisions in the 2020 Protocol?**

6 A. First, the 2020 Protocol establishes two workgroups: the Framework Issues
7 Workgroup and the MSP Workgroup. The Framework Issues Workgroup is made
8 up of the signatories to the 2020 Protocol and will work to resolve the Framework
9 Issues and cooperate in crafting and filing the Post-Interim Period Method. The
10 MSP Workgroup will be convened as needed by any Party to resolve an allocation
11 issue not specifically treated by the Framework Issues Workgroup in its limited
12 scope.

13 Second, under the 2020 Protocol, holding an annual Commissioner Forum
14 is optional and may be convened by the Parties or commissions as deemed
15 necessary.

16 Third, Parties may only propose changes to the 2020 Protocol based on
17 changed circumstances. A Party wishing to propose a change may bring a
18 proposal to the Company, which will be responsible for circulating the proposal
19 among Parties and scheduling meetings, as needed, to resolve the issue or
20 concern. Additionally, non-party stakeholders may likewise propose changes to
21 or replacement of the 2020 Protocol; however, such proposals would first require
22 a convening of the MSP Workgroup to address such concerns.

23 Finally, Section 8.6 provides details regarding the interdependency among

1 commission approvals, establishing that any approval by a given commission is
2 contingent upon the 2020 Protocol being approved unaltered by other
3 commissions.

4 **Section 9—Compliance with Resource Laws**

5 **Q. Please explain Section 9.**

6 A. Section 9 simply asserts PacifiCorp's determination that the 2020 Protocol
7 complies with all relevant state statutes, and should that change, the Company
8 will convene either the Parties or the MSP Workgroup, as appropriate, to address
9 the issue.

10 **Q. Please summarize the Company's recommendation.**

11 A. The Parties to the 2020 Protocol have spent considerable time and effort
12 investigating inter-jurisdictional cost-allocation methodologies and approaches to
13 respond to the needs and interests of the stakeholders. The 2020 Protocol has been
14 negotiated in good faith as an integrated, interdependent agreement that balances
15 the interests of the Parties. Accordingly, PacifiCorp respectfully requests that the
16 Commission approve the 2020 Protocol, as filed.

17 **V. TEST PERIOD**

18 **Q. What test period did PacifiCorp use to determine revenue requirement in**
19 **this case?**

20 A. The forecast test period used by PacifiCorp in this proceeding is the 12 months
21 ending December 31, 2023.

1 **Q. Why did PacifiCorp select the year ending December 31, 2023, as the Test**
2 **Period?**

3 A. The use of a 2023 Test Period is consistent with the Commission's previous
4 decision.⁶

5 The Test Period in this case was selected to best reflect the conditions
6 during which time the new rates will be in effect. In this proceeding, PacifiCorp
7 is requesting a rate effective date of January 1, 2023, which is the beginning of
8 the Test Period used by the Company in the calculation of the revenue
9 requirement.

10 **Q. Please explain how PacifiCorp developed the revenue requirement for the**
11 **Test Period.**

12 A. Revenue requirement preparation began with historical accounting information; in
13 this case, PacifiCorp used the 12 months ended June 30, 2021 (Base Period).

14 Each of the revenue requirement components in the Base Period was analyzed to
15 determine if a normalizing rate-making adjustment was warranted to reflect
16 normal operating conditions. The historical information was adjusted to
17 recognize known, measurable, and anticipated events and to include previous
18 Commission-ordered adjustments.

19 **Q. What is the significance of PacifiCorp's method of beginning with historical**
20 **information?**

21 A. PacifiCorp begins with historical accounting information and makes discrete

⁶ *In the Matter of the Application of PacifiCorp (U-901-E), an Oregon Company, for an Order Authorizing a General Rate Increase Effective January 1, 2019, A.18-04-002, Decision (D.) 20-01-006 (Jan. 15, 2021).*

1 adjustments to arrive at the Test Period revenue requirement. Beginning with
2 historical information provides a solid foundation that is readily available for
3 audit by all who wish to participate in the case. Individual adjustments are also
4 available for review, to show each adjustment's relevance and accuracy.

5 **Q. Please summarize the process used to adjust the historical accounting**
6 **information to reflect Test Period revenues and costs.**

7 A. Revenues are adjusted for the effect of applying the current Commission-
8 approved tariff rates to the Test Period load projection. NPC is removed from
9 Base Period results, along with PTCs, and start-up fuel costs, all of which are
10 recovered as part of the Company's annual ECAC filings. Historical operations
11 and maintenance (O&M) expenses, excluding NPC, were split into labor and non-
12 labor components. Non-labor costs were adjusted for inflation using nationally-
13 recognized inflation indices provided by IHS Markit (formerly Global Insight)
14 and for other distinct changes, as described in the individual adjustments, required
15 to reflect conditions expected during the Test Period. Historical labor costs were
16 also adjusted for contracted and anticipated increases through the end of the Test
17 Period. Specific adjustments are described in greater detail later in my testimony
18 and exhibits where I explain the development of the California results of
19 operations.

20 **Q. Does PacifiCorp rely solely on its own projections of future cost increases?**

21 A. No. The adjustment made to account for inflation between the historical period
22 and the Test Period relies on inflation indices published by IHS Markit which are
23 developed specifically for electric utilities. Updates to pension and benefits

1 expenses are made in accordance with forecasts from actuarial reports, while
2 labor expenses governed by union contracts are walked-forward to Test Period
3 levels using contractual labor increase percentages.

4 **VI. CALIFORNIA RESULTS OF OPERATIONS**

5 **Q. Please describe Exhibit PAC/901.**

6 A. Exhibit PAC/901, which was prepared under my direction, is PacifiCorp's
7 California results of operations report (Report). The Base Period for the Report is
8 the 12 months ended June 30, 2021, which was normalized and used to calculate
9 the revenue requirement for the Test Period. The Report provides totals for
10 revenue, expenses, depreciation, NPC, taxes, rate base, and loads in the Test
11 Period, and the Report presents operating results for the period in terms of both
12 return on rate base and ROE.

13 **Q. Please describe how Exhibit PAC/901 is organized.**

14 A. The Report is organized into sections marked with tabs as follows:

- 15 • Tab 1 Summary contains a summary of California-allocated results according
16 to the 2020 Protocol allocation methodology. Page 1.0 shows the overall
17 price increase requested in this proceeding of approximately \$27.9 million.
- 18 • Tab 2 Results of Operations details PacifiCorp's overall revenue requirement,
19 showing unadjusted costs for the Base Period and fully normalized results of
20 operations for the Test Period by Federal Energy Regulatory Commission
21 (FERC) account and 2020 Protocol allocation factor.
- 22 • Tabs 3 through 8 provide supporting documentation for the normalizing and
23 pro forma adjustments required to reflect on-going costs of PacifiCorp. The

contents of each of these tabs are described in more detail below.

- Tab 9 contains the calculation of the 2020 Protocol allocation factors.
- Tabs B1 through B20 contain the historical results for the base period and are organized by major FERC function.

A. Tab 3 – Revenue Adjustments

Q. Please describe the information contained behind Tab 3 Revenue Adjustments.

A. Tab 3 begins with the Revenue Adjustment Index which is an overview of assumptions used to project retail revenue and a list of each normalization adjustment to revenues. The numerical summary (page 3.0.2) identifies each adjustment made to actual revenues and each adjustment's impact on the case. Each column has a numerical reference to a corresponding page in Exhibit PAC/901, which contains a lead sheet showing the impacted FERC account(s), allocation factor(s), dollar amount, and a description of the adjustment.

Q. Please describe the adjustments made to revenue in Tab 3.

A. **Pro Forma Revenues (page 3.1)** – This adjustment normalizes general business revenues by adjusting to the pro forma revenue level for the Test Period based on forecasted loads. Page 3.1.7 shows a breakout of the test period ECAC and GRC revenues. GRC revenues are carried forward to page 1.1. ECAC revenues are not included as a part of this adjustment.

SO₂ Emission Allowances (page 3.2) – The Environmental Protection Agency (EPA) has established guidelines that govern the volume of sulfur dioxide (SO₂)

1 that can be emitted from power plants and granted the issuance of SO₂ emission
2 allowances to cover each ton emitted. Plants that emit more than the allowance
3 prescribed by the EPA guidelines may purchase emission allowances from other
4 companies that have excess allowances. This adjustment removes the sales that
5 occurred in the Base Period and includes the amortization of actual and forecasted
6 sales based on a 15-year amortization period. This is the same methodology used
7 in the 2019 Rate Case.

8 **Renewable Energy Credits (RECs) Revenues (page 3.3) – PacifiCorp**
9 participates in a market for green tags or RECs where the tag or “green” traits of
10 qualifying power production facilities can be detached and sold separately from
11 the power itself. These RECs may be applied to meet renewable portfolio
12 standards in various states. Currently, California, Oregon, and Washington have
13 renewable portfolio standards. As such, PacifiCorp does not sell California,
14 Oregon, or Washington eligible RECs. Instead, PacifiCorp uses the renewable
15 output to comply with current-year or future-year renewable portfolio
16 requirements. This adjustment removes base period REC revenues because they
17 relate to other states without renewable portfolio standards. Sales of RECs
18 revenues from Pryor Mountain will be returned to customers through the ECAC,
19 as described in the testimony of Company witness Matthew McVee, and are not
20 included in this rate case.

21 **Wheeling Revenues (page 3.4) –** This adjustment reflects the level of wheeling
22 revenues PacifiCorp expects in the Test Period by adjusting the actual revenues in
23 the Base Period for normalizing, annualizing and pro forma changes.

1 **Ancillary Revenues (page 3.5)** – This adjustment reflects the removal of
2 revenues from ancillary revenue contracts that expired at the end of 2021.
3 **Paperless Billing Credits (page 3.6)** – This adjustment adds into Test Period
4 results the pro forma reduction to revenues for the proposed paperless bill credit.
5 For details, please refer to the direct testimony of Company witness Robert M.
6 Meredith.
7 **Fly Ash Revenue (page 3.7)** - In October 2020, the Company executed a new
8 contract for sale of fly ash from the Jim Bridger plant. This adjustment
9 annualizes the increase in fly ash sales revenues in the Base Period to reflect Test
10 Period levels consistent with new contract terms. Plants with ash sales revenues
11 in the Base Period are Jim Bridger, Naughton, Craig, and Cholla.

12 **B. Tab 4 – O&M Adjustments**

13 **Q. Please describe the information contained behind Tab 4 O&M Adjustments.**

14 A. Tab 4 includes an O&M Adjustment Index (Tab 4 Index) followed by a numerical
15 summary and the specific adjustments. The Tab 4 Index begins on page 4.0.1
16 with a brief overview of assumptions used to adjust O&M expenses. The
17 numerical summary (page 4.0.2) identifies each adjustment made to actual
18 expenses and that adjustment's impact on the case. Each column has a numerical
19 reference to a corresponding page in Exhibit PAC/901, which contains a lead
20 sheet showing the impacted FERC account(s), allocation factor(s), dollar amount,
21 and a brief description of the adjustment.

22 **Q. Please describe the adjustments made to O&M expense in Tab 4.**

23 A. **Miscellaneous General Expense and Revenue (page 4.1)** – This adjustment

1 removes the amortization of the Catastrophic Event Memorandum Account
2 (CEMA) deferral, which is recovered through a separate tariff. It also reallocates
3 gains and losses on property sales to reflect the appropriate allocation and corrects
4 the accounts and allocations of certain expenses.

5 **Wages and Employee Benefits (page 4.2)** – PacifiCorp has several labor groups,
6 each with different effective contract-renewal dates. PacifiCorp negotiates wage
7 increases with each of these groups separately, generally on a multi-year basis.
8 This adjustment recognizes these increases prospectively and adds the impact to
9 O&M accounts. It also normalizes employee benefits and incentive compensation
10 to levels PacifiCorp projects to incur for the Test Period.

11 **Q. Please describe how PacifiCorp computed labor costs for the Test Period.**

12 A. As mentioned above, PacifiCorp's adjustment to labor expense is found on page
13 4.2, the Wages and Employee Benefits Adjustment (WEBA). Labor-related costs
14 for the Test Period are computed by adjusting salaries, incentives, benefits, and
15 other costs for changes expected beyond the actual costs experienced in the Base
16 Period. Page 4.2.2 is a numerical summary starting with actual labor and related
17 costs in the Base Period and summarizing the adjustments made to project costs
18 forward to reflect the Test Period level of expense. This summary is followed by
19 the detailed worksheets used to adjust the labor costs forward to the Test Period.

20 The first step to adjust labor is to annualize salary increases that occurred
21 during the Base Period. This was done by identifying actual wages by labor
22 group by month along with the date each labor group received wage increases.
23 Those increases were then applied to wages that were paid prior to the effective

1 date. The next step is to apply wage increases from July 2021 through December
2 2023 to the annualized June 2021 salaries to project the Test Period wages.
3 Collective bargaining agreements are used to escalate union wages where
4 increases are specified,⁷ while increases for non-union and exempt employees
5 were based on actual or anticipated increases. Increases are applied to the wages
6 for each employee group according to specified or anticipated timelines to arrive
7 at the test year wages and salaries. This calculation is detailed on confidential
8 pages 4.2.4 through 4.2.6, as provided in Confidential Exhibit PAC/903.

9 **Q. Is executive compensation included in Test Period labor expenses?**

10 A. No. In accordance with California law,⁸ executive compensation has been
11 excluded from Test Period labor expense calculations consistent with the
12 approved methodology in the Company's 2019 Rate Case.

13 **Q. Was an adjustment made to the annual incentive plan payout?**

14 A. Yes. An adjustment was made to the total-Company incentive compensation to
15 the Test Period level as shown on page 4.2.2. The Test Period level of incentive
16 compensation is calculated as the three-year average payment rate of PacifiCorp's
17 actual incentive expenses in calendar years 2018 through 2020 multiplied by Test
18 Period wages. PacifiCorp utilizes an incentive compensation program as part of
19 its philosophy of delivering market competitive pay structured in a manner that
20 benefits customers with safe, adequate, and reliable electric service at a

⁷ Where union contracts have not yet been finalized for increases that would become effective within the Test Period, an estimated escalation percentage is applied. Actual increases for these unions will be updated as more information becomes available during the pendency of this case.

⁸ Cal. Pub. Util. Code §706.

1 reasonable cost. As discussed above, executive incentive is excluded from test
2 year incentive expenses in the same manner as in the Company's 2019 Rate Case,
3 consistent with section 706 of the California Public Utilities Code.

4 **Q. Were employee pension and benefit costs adjusted in this section also?**

5 A. Yes. Consistent with the aforementioned costs, pension-related service expenses
6 and other employee benefit costs were itemized starting with Base Period levels
7 and walked forward to the Test Period based on actuarial reports, where available,
8 or by escalating actual costs.

9 **Q. Were any other components of labor costs adjusted?**

10 A. Yes. Payroll taxes were updated to capture the impact of the changes to employee
11 salaries. This was calculated by applying the projected Federal Insurance
12 Contributions Act tax rates to the net change in salaries and also to reflect the
13 projected change in the social security cap for the Test Period.

14 **Q. Please continue with the description of O&M adjustments included in Tab 4.**

15 A. **Pension-Related Non-Service Expense (page 4.3)** – This adjustment includes
16 the Test Period pension and post-retirement related non-service expenses at
17 anticipated 2023 levels. These expenses have historically been included in the
18 Company's results of operations reports in WEBA. However, because these
19 expenses are no longer eligible for capitalization under Generally Accepted
20 Accounting Principles (GAAP) and are therefore not included in the Company's
21 capitalization calculations, they will be accounted for in this new adjustment
22 going forward. Also reflected in this adjustment is the amortization of pension
23 settlement losses either incurred or forecasted from December 2018 through

1 December 2023. All other pension-related service expenses will continue to be
2 included in WEBA.

3 **Non-Recurring Entries & Out-of-Period Adjustments (page 4.4)** – This
4 adjustment removes accounting entries made to expense accounts during the Base
5 Period that are non-recurring in nature or relate to a prior period. These
6 Transactions are removed in this adjustment from the results of operations to
7 normalize the Test Period results. Details on the specific items in the adjustment
8 can be found on page 4.4.1 of the report.

9 **Insurance Expense (page 4.5)** – In the 2019 Rate Case,⁹ PacifiCorp’s proposal to
10 establish a property insurance reserve account, to which monthly accruals were to
11 be made to cover property damages going forward was adopted. As established in
12 the prior GRC, property damage expense continues to be accrued to the reserve at
13 an amount based on a 10-year historical average, calculated by taking the average
14 property damages for the last 10 years after escalating to 2023 dollars. The CPI-
15 U index was used for the escalation.

16 For injuries and damages (I&D) liability expense, while this case
17 continues to be calculating expense levels using historical averages, which is
18 consistent with the adopted treatment in the 2019 Rate Case, the I&D liability
19 expense in this case is calculated based on a three-year average of historical gross
20 expense net of third-party claim proceeds using the cash method.

⁹ *In the Matter of the Application of PacifiCorp (U-901-E), an Oregon Company, for an Order Authorizing a General Rate Increase Effective January 1, 2019, A.18-04-002, Decision (D.) 20-02-025 (Feb. 6, 2020).*

1 **Q. Please continue with the description of O&M adjustments included in Tab 4.**

2 **A. Generation Overhaul Expense (page 4.6)** – This adjustment normalizes
3 generation overhaul expense in the Base Period using a four-year historical
4 average methodology. Annual expense is restated to June 2021 dollars prior to
5 averaging. The actual overhaul costs included in the Base Period are subtracted
6 from the four-year average which results in this adjustment.

7 **Revenue Sensitive Items and Uncollectible Accounts (page 4.7)** - Expense for
8 uncollectible accounts is adjusted to the Test Period level by applying the
9 historical uncollectible rate to the normalized general business revenue in the Test
10 Period. The rate is calculated by dividing the California uncollectible accounts
11 expense in FERC account 904 by the California general business revenues. This
12 adjustment also reflects changes to other tax expense based on the normalized
13 level of general business revenues.

14 **O&M Expense Escalation (page 4.8)** – This adjustment increases non-labor
15 O&M expenses for projected inflation through the Test Period, consistent with the
16 adopted adjustment in the Company’s 2019 Rate Case. Increases are based on
17 indices produced by IHS Markit, which provides a detailed assessment of the
18 electric utility market both historically and into the future. IHS Markit indices are
19 based on electric utility costs for materials and services only, which exclude labor
20 expense, according to the Uniform System of Accounts defined by the FERC for
21 major electric utilities and major natural gas pipeline companies. This adjustment
22 captures the anticipated impact of inflationary pressures on historical non-labor
23 O&M expenses over two-and-a-half years from the historical period ended June

1 2021, to the test year ending December 2023. Labor-related expenses were
2 segregated from other non-labor-related expenses to be escalated separately as
3 described earlier in my testimony.

4 IHS Markit indices are prepared at the FERC functional subcategory level
5 and are denoted with their corresponding FERC account number. The individual
6 FERC account level indices are then combined into broader indices representing
7 operation, maintenance, or total operation and maintenance expenses. The IHS
8 Markit study is designated as confidential; indices utilized in PacifiCorp's filing
9 are provided in Confidential Exhibit PAC/904.

10 **Wildfire and Vegetation Management Expenses (page 4.9)** – This adjustment
11 removes vegetation and wildfire management expenses from levels recorded in
12 base period, and then adds back in expected levels of expense for the Test Period.
13 Test Period non-vegetation wildfire mitigation O&M is expected to be
14 approximately \$2.3 million on a California-allocated basis. Total vegetation
15 management O&M is expected to be approximately \$13.4 million on a California-
16 allocated basis. Page 4.9.1 in Exhibit PAC/901 provides a summary of wildfire-
17 related non-vegetation management expenses. Page 4.9.2 in the same exhibit
18 provides a breakdown of expenses between wildfire mitigation-related vegetation
19 management expenses and non-wildfire vegetation management expenses. Please
20 refer to the direct testimony of Company witness Allen Berreth for further
21 discussion on vegetation and wildfire management expenses included in this case.

22 **Transmission Wheeling – Utah Schedule 34 (page 4.10)** – The Company
23 executed a renewable resource contract in Utah (Docket 16-035-27) dedicated to

1 serve load associated with Utah Schedule 34 customers. As a result of the
2 increased load from this dedicated resource to serve customers on this schedule,
3 PacifiCorp will be allocated a higher ratio of wholesale transmission costs relative
4 to other wholesale users of the Company's transmission system. This adjustment
5 reallocates the resulting incremental wheeling expense from non-Utah
6 jurisdictions that should be situs-assigned to Utah.

7 **C. Tab 5 – Net Power Cost Adjustments**

8 **Q. Please describe the information contained behind Tab 5 Net Power Cost**
9 **Adjustments.**

10 A. Tab 5 includes adjustments to items that are generally related to NPC.
11 Specifically, Adjustment 5.1 - Net Power Costs Removal reflects solely NPC and
12 NPC-related revenues that are to be excluded from this case. Recovery of NPC-
13 related costs will be sought through PacifiCorp's ECAC application rather than
14 the GRC. Adjustment 5.2 represents the removal of start-up fuel costs from base
15 rates as PacifiCorp was approved to include these costs in its ECAC application in
16 the Company's 2019 Rate Case.¹⁰

17 The Net Power Cost Adjustment Index on page 5.0.1 is a brief overview
18 of the NPC-related items. The numerical summary (page 5.0.2) identifies the two
19 adjustments made to remove NPC and the adjustments' impact on overall revenue
20 requirement.

¹⁰ *In the Matter of the Application of PacifiCorp (U-901-E), an Oregon Company, for an Order Authorizing a General Rate Increase Effective January 1, 2019, A.18-04-002, Decision (D.) 20-02-025 (Feb. 6, 2020).*

1 **Q. Are there any other adjustments included in Tab 5 in addition to the NPC**
2 **and Start-up Fuel costs removal adjustments described above?**

3 A. Adjustment 5.3 adds into Test Period results Energy Imbalance Market (EIM)
4 Body of State Regulators (BOSR) fee, and the Western Power Pool's (WPP)
5 Western Resource Adequacy Program (WRAP) fee estimated for calendar year
6 2023.

7 **Q. Please explain the purpose of the EIM BOSR.**

8 A. The EIM BOSR is a body that addresses the regional nature of the EIM through
9 the EIM governance process. The purpose of the EIM BOSR is to provide "a
10 forum for state commissioners to (1) select a voting member of the EIM
11 Governing Body Nominating Committee, (2) learn about and discuss the EIM and
12 CAISO markets, and (3) express a common position in CAISO stakeholder
13 processes or to the EIM Governing Body on EIM issues."¹¹

14 **Q. Please explain the new fee that is associated with the EIM BOSR?**

15 A. As described by the EIM BOSR, the fee supports the BOSR's expenses and
16 support the body's goal that "consistent, and informed regulator engagement on
17 regional market operations and developments is crucial to efficient and
18 sustainable markets that deliver public benefits."¹² The California-allocated
19 portion of PacifiCorp's fee is approximately \$1,300.

¹¹ *EIM BOSR Energy Imbalance Market Body of State Regulators*, WESTERN INTERSTATE ENERGY BOARD, <https://www.westernenergyboard.org/western-energy-imbalance-market-body-of-state-regulators>.

¹² *2022 Business Plan and Budget*, WESTERN ENERGY IMBALANCE MARKET BODY OF STATE REGULATORS (Oct. 15, 2021) available at <https://www.westernenergyboard.org/wp-content/uploads/EIM-BOSR-2022-Business-Plan-and-Budget-15-Oct-2022.pdf>.

1 **Q. What is the WPP WRAP?**

2 A. The WPP WRAP is the new regional resource adequacy initiation that is being
3 implemented by many utilities and power producers across the west to ensure that
4 the region is better able to plan for its regional resource adequacy needs.

5 **Q. Please explain the WPP WRAP Fee.**

6 A. There are three main components of the WRAP fee. First is facilitation and
7 coordination services, including the use of staff resources related to facilitation
8 and coordination services provided by the WPP Corporation in connection with
9 the Phase 3A Scope of Work. Secondly, WPP will bill to the participants the
10 expenses the WPP Corporation incurs directly to perform the Phase 3A Scope of
11 Work, including costs associated with contracting for a Program Operator.
12 Finally, there are binding program preparation costs including preparation for
13 FERC filings, setting up an independent board and preparing the WPP
14 Corporation to undertake the obligations required to house the program as a
15 public utility under the Federal Power Act. The California-allocated cost of this
16 fee is approximately \$14,700.

17 **D. Tab 6 – Depreciation and Amortization Expense Adjustments**

18 **Q. Please describe the information contained behind Tab 6 Depreciation and**
19 **Amortization Adjustments.**

20 A. Tab 6 includes the Depreciation and Amortization Adjustment Index (Tab 6
21 Index) followed by a numerical summary and the specific adjustments. The Tab 6
22 Index on page 6.0.1 is a brief overview of assumptions used to adjust overall
23 depreciation and amortization expense and reserve. The numerical summary

1 (page 6.0.2) identifies each adjustment made to actual results and that
2 adjustment's impact on the case. Each column has a numerical reference to a
3 corresponding page in Exhibit PAC/901, which contains a lead sheet showing the
4 impacted FERC account(s), allocation factor(s), dollar amount, and a brief
5 description of the adjustment.

6 **Q. Have there been any changes to the methodology PacifiCorp is using to**
7 **calculate pro forma depreciation and amortization expense since the last**
8 **Rate Case?**

9 A. The methodology utilized to derive pro forma depreciation and amortization
10 expense is consistent with the 2019 Rate Case, but the pro forma depreciation and
11 amortization expense calculations in the 2019 Rate Case were approved based on
12 using depreciation rates from PacifiCorp's 2013 depreciation study.¹³ In 2018
13 PacifiCorp produced a new depreciation study which was approved by all other
14 jurisdictions in the Company's service territories and implemented effective
15 January 2021. However, the 2011 Rate Case settlement (Settlement Agreement)
16 stated, that "...adjustments to distribution depreciation rates in use in California
17 will only be made pursuant to a Commission order in a PacifiCorp general rate
18 case."¹⁴ As a result, while other functional depreciation rates from the 2018
19 study were implemented in California in 2021, the new distribution rates were not

¹³ *In the Matter of the Application of PacifiCorp (U-901-E), an Oregon Company, for an Order Authorizing a General Rate Increase Effective January 1, 2019*, A.18-04-002, Decision (D.) 20-02-025 (Feb. 6, 2020).

¹⁴ *In the Matter of the Application of PacifiCorp (U-901-E), an Oregon Company, for an Order Authorizing a General Rate Increase Effective January 1, 2011*, A.09-11-015, All-Party Joint Motion for Commission Approval and Adoption of the Settlement Agreement, Attachment at 4 (June 23, 2010).

1 implemented at that time. In the current filing, PacifiCorp has applied all
2 depreciation rates from the stipulated depreciation schedule from the latest 2018
3 Depreciation Study in calculating pro forma depreciation and amortization
4 expense (with the exception of the calculation of the Company's proposal to
5 update depreciable lives on specific coal-fired units, discussed later in my
6 testimony). The updated distribution deprecation rates are higher by less than
7 0.05 percent than those in PacifiCorp's 2013 Depreciation Study. For further
8 discussion on the Company's depreciation studies, please refer to the direct
9 testimony of Company witness Nikki L. Kobliha, Exhibit PAC/300.

10 **Q. Please describe the Depreciation and Amortization Expense adjustment, and**
11 **Depreciation and Amortization Reserves adjustment on pages 6.1 and 6.2**
12 **respectively.**

13 A. The depreciation and amortization expense for the Test Period is calculated by
14 applying functional composite depreciation and amortization rates to projected
15 plant balances by month. Depreciation related to pro forma capital additions is
16 computed from the date the depreciable asset is placed into service. Depreciation
17 rates set in the 2018 Depreciation Study are used to develop Test Period
18 depreciation expense. Depreciation expense also includes the accrual for hydro
19 decommissioning. Details are provided on pages 6.1.2 through 6.1.17.

20 Accumulated depreciation and amortization balances for the Test Period
21 are calculated by walking the June 2021 actual reserve balances forward using the
22 pro forma depreciation and amortization expense, plant retirements, and removal
23 costs as calculated in the Depreciation and Amortization Expense Adjustment,

1 pages 6.1 through 6.1.1 and the Pro Forma Major Plant Additions and
2 Retirements Adjustment, pages 8.4 through 8.4.2. Accruals and planned spending
3 for hydro decommissioning are also included in the adjusted depreciation reserve
4 balance. The reserve balances are calculated on a monthly basis through the Test
5 Period, as detailed on pages 6.2.2 through 6.2.14. Consistent with electric plant-
6 in-service, the accumulated depreciation and amortization reserve balances
7 included in Test Period rate base are stated on a 13-month average basis.

8 **Q. Please explain how PacifiCorp incorporated the impact on depreciation**
9 **associated with the Company's proposal to update specific coal-fired**
10 **facilities' depreciable lives into the calculation of revenue requirement in this**
11 **case.**

12 A. In this proceeding, the Company is proposing to update the end of depreciable
13 lives of Colstrip Units 3 and 4, Craig Unit 2, Hayden Units 1 and 2, and Naughton
14 Units 1 and 2. The Company's proposal would result in an acceleration of
15 Naughton Units 1 and 2, and Colstrip's end of depreciable life to 2025.
16 Craig Unit 2's end of depreciable life would be extended by one year and 9
17 months to September 2028, while Hayden Units 1 and 2 would see an acceleration
18 on depreciable lives of 2 and 3 years, respectively, to 2028 and 2027. Page 6.3.2
19 of Exhibit PAC/901 provides a summary table of the change in end of depreciable
20 life for each unit. Adjustment 6.3 reflects the change in depreciation expense by
21 imputing the incremental annual depreciation expense between accrual amounts
22 based on current depreciation rates of the select coal-fired facilities, and the
23 proposed accrual amounts that would result in these units' respective net book

1 value being fully depreciated for California customers by each unit's retirement
2 dates proposed in the Company's 2021 IRP. Incremental reserves impact of the
3 proposed change is reflected on an average basis.

4 The Company's proposal to update depreciable lives results in a net
5 increase in depreciation expense of approximately \$67.3 million on a total-
6 Company basis, which equates to approximately \$987 thousand on a California-
7 allocated basis. Net of impacts on updating depreciation reserves and tax impacts,
8 the California-allocated revenue requirement of this proposed depreciable lives
9 update is approximately \$923 thousand. For details on the Company's proposal
10 to update depreciable lives on specific coal-fired units, please refer to the direct
11 testimony of Company witnesses Shayleah J. LaBray, Exhibit PAC/400 and
12 James Owen, Exhibit PAC/500.

13 **Q. What are the remaining adjustments included in Tab 6?**

14 A. There are two additional adjustments in Tab 6. The first is the Depreciation
15 Allocation Correction adjustment. PacifiCorp established a regulatory asset to
16 track and defer any aggregate net increase in allocated depreciation expense
17 resulting from depreciation rate changes in Wyoming, Utah, and Idaho from the
18 implementation of new depreciation rates effective January 1, 2014. The effect of
19 the depreciation rate change was deferred, to be amortized when new customer
20 rates became effective. These accounting entries are recorded on a System
21 Generation factor but should be reflected on a situs basis to each state
22 respectively. In addition, an accounting entry to correct a depreciation give-back
23 amount in Oregon was incorrectly booked on a system basis and should have also

1 been situs-assigned. This adjustment removes the system allocation of these
2 amounts from California's revenue requirement calculations.

3 **Q. Please describe the final adjustment in Tab 6.**

4 A. Adjustment 6.5, Incremental Decommissioning and Other Closure Costs
5 adjustment, reflects the recovery of incremental decommissioning and other plant
6 closure costs included in the updated decommissioning study. The Company
7 proposes collecting the identified costs over the remaining life of each respective
8 generation plant.

9 The above amounts to be collected from California customers will be
10 deferred to a regulatory liability, which will be debited with California's share of
11 decommissioning and other plant closure costs when actual plant retirement
12 occurs. For further discussion on the Company's updated decommissioning
13 study, please refer to the direct testimony of Company witness Ryan D. McGraw,
14 Exhibit PAC/600. The Company is proposing to begin recovery of
15 decommissioning and other plant closure costs effective the later of January 1,
16 2023, or the final rate effective date of this case.

17 **E. Tab 7 – Tax Adjustments**

18 **Q. Please describe the information contained behind Tab 7 Tax Adjustments.**

19 A. Tab 7 includes the Tax Adjustment Index (Tab 7 Index) followed by a numerical
20 summary and the specific adjustments. The Tab 7 Index (page 7.0.1) contains an
21 overview of the assumptions and methodologies applied in this proceeding. The
22 numerical summary on pages 7.0.2 through 7.0.3 identifies each adjustment made
23 to the various tax components and that adjustment's impact on the case. Each

1 column has a numerical reference to a corresponding page in Exhibit PAC/901,
2 which contains a lead sheet showing the impacted FERC account(s), allocation
3 factor(s), dollar amount, and a brief description of the adjustment.

4 **Q. Please describe the adjustments included in Tab 7.**

5 A. **Interest True-Up (page 7.1)** – This page details the adjustment to interest
6 expense required to synchronize the Test Period interest expense with rate base.
7 This is done by multiplying normalized net rate base by PacifiCorp’s weighted
8 cost of debt in this case.

9 **Property Tax Expense (page 7.2)** – Property tax expense for the Test Period is
10 computed by adjusting accruals through June 30, 2021, for known or anticipated
11 changes in the assessed values of PacifiCorp’s operating property and the
12 corresponding affect such changes will have on property tax expense through
13 December 31, 2023.

14 **Production Tax Credit (page 7.3)** – PacifiCorp recognizes federal income tax
15 credits as a result of placing renewable generating plants in service. The federal
16 tax credit is based on the kilowatt-hours generated by the plants, and the credit
17 can be taken for the first 10 years of generation from qualifying property.

18 PacifiCorp includes PTCs as part of the calculations in its ECAC mechanism.
19 Accordingly, this adjustment removes Base Period PTCs from results.

20 **PowerTax Adjustment (page 7.4)** – This adjustment normalizes property-related
21 Schedule M Items, deferred tax expense and related ADIT balances to an
22 estimated pro forma level of rate base balance for the Test Period.

23 **Pro Forma Tax Balances Adjustment (page 7.5)** – This adjustment normalizes

1 the Schedule M items, deferred tax expense and related ADIT balances to an
2 estimated pro forma level of expense for the Test Period.

3 **Wyoming Wind Generation Tax (page 7.6)** – This adjustment normalizes the
4 Wyoming Wind Generation Tax, which became effective January 1, 2012, into
5 Test Period results. The Wyoming Wind Generation Tax is an excise tax levied
6 upon production of electricity from wind resources in the state of Wyoming. The
7 tax is on the production of any electricity produced from wind resources for sale
8 or trade on or after January 1, 2012, and is to be paid by the entity producing the
9 electricity. New wind facilities are exempt from the tax for three years following
10 the date the facility first produces electricity for sale. The tax is one dollar for
11 each megawatt-hour of electricity produced from wind resources at the point of
12 interconnection with an electric transmission line.

13 **Allowance for Funds Used During Construction (AFUDC) Equity (page 7.7)**
14 – This adjustment reflects the appropriate level of AFUDC equity into regulated
15 results to align the tax schedule M with regulatory income.

16 **Tax Cuts and Jobs Act (TCJA) EDIT Adjustment (page 7.8)** – This
17 adjustment adjusts the level of protected property Excess Deferred Income Taxes
18 (EDIT) amortization and adjusts the rate base for the Test Period.

19 **Q. How have current state and federal income tax expenses been calculated?**

20 A. Current state and federal income tax expenses were calculated by applying the
21 applicable tax rates to the taxable income calculated in the Report. State income
22 tax expense was calculated using the overall state effective tax rate of
23 4.54 percent applied to the pre-tax income. Federal income tax expense is

1 calculated using the 21 percent applied to the pre-tax income after the deduction
2 for state income tax expense. The detail supporting this calculation is contained
3 in Exhibit PAC/901 on pages 2.16 through 2.18.

4 **Q. Please address the status of PacifiCorp's Tax Memorandum Account.**

5 A. The Commission, in Decision (D.)18-05-030, authorized PacifiCorp to establish a
6 Tax Reform Memorandum Account (TRMA) to track the full income tax impacts
7 of the 2017 TJCA. In the 2017 TCJA TRMA, PacifiCorp tracked four balances:
8 1) the current tax benefit of tax reform occurring before the rate effective date; 2)
9 deferred amortization of protected property-related EDIT; 3) non-protected
10 property-related EDIT; and 4) non-property EDIT. In D.20-02-025, the
11 Commission required the balance in the account to be returned to customers over
12 three years. PacifiCorp has done so, beginning March 2020 through schedule S-
13 195, Tax Reform Memorandum Account Adjustment. The full balance is
14 expected to be returned to customers by February 2023.

15 In D.20-02-025, the Commission required a broadened two-way Tax
16 Memorandum Account (TMA) for PacifiCorp. As ordered by the Commission,
17 the memorandum account has separate line items detailing the differences
18 between tax expenses forecasted and tax expenses incurred, specifically resulting
19 from (1) net revenue changes, (2) mandatory tax law changes, tax accounting
20 changes, tax procedural changes, or tax policy changes, and (3) elective tax law
21 changes, tax accounting changes, tax procedural changes, or tax policy changes.
22 The account remains open and the balance in the account shall be reviewed in
23 every subsequent GRC proceeding until a Commission decision closes the

1 account.

2 Additionally, the Commission ordered that PacifiCorp shall notify the
3 Commission of any tax-related changes, any tax-related accounting changes, or
4 any tax-related procedural changes that materially affect, or may materially affect,
5 revenues, with the term “materially affect” meaning a potential increase or
6 decrease of \$150,000 or more of California revenue.

7 **Q. What modifications does PacifiCorp propose to the TMA?**

8 A. PacifiCorp proposes to modify the TMA, consistent with Pacific Gas & Electric
9 Co. (PG&E) D.20-12-005, so that it only records any net revenue changes due to
10 mandatory and elective tax law changes, tax accounting changes, tax procedural
11 changes, or tax policy changes. The Commission found that the proposed changes
12 removed PG&E’s burden of recording all differences in estimated and recorded
13 income taxes and that this is reasonable because there are inherently many factors
14 that cause these differences, and these factors are also difficult to isolate and
15 identify. Additionally, in Sempra D.19-09-051, the Commission agreed with
16 SoCalGas that the TMA is not meant as a true-up mechanism between actual and
17 forecast tax expenses that are not caused by changes in tax law, tax accounting
18 methods, tax procedures, and tax policy.

19 PacifiCorp further proposes that the TMA track only changes in net
20 revenue applicable to the test period in the Company’s last filed rate case and that
21 changes subsequent to the test period that materially affect, or may materially
22 affect, revenues be captured through the notification requirement.

1 **Q. Please explain the mandatory and/or elective changes in tax law, tax**
2 **accounting, tax procedures, or tax policy that are being tracked in**
3 **PacifiCorp's TMA and the related change in net revenues.**

4 A. There are two changes being tracked in PacifiCorp's TMA. First, as explained in
5 the Comments of PacifiCorp (U 901 E) on the Proposed Decision on Test Year
6 2019 General Rate Case (A.18-04-002), the revenue requirement calculated in the
7 proposed decision contains an error related to the calculation and amortization of
8 tax savings from the 2017 Tax Cuts and Jobs Act. PacifiCorp is using the Reverse
9 South Georgia Method (RSGM) to amortize protected EDIT, retroactive to
10 January 1, 2018, because its books and underlying records do not contain the
11 necessary vintage account data to use the Average Rate Assumption Method
12 (ARAM) as contemplated by PacifiCorp in its original filing.

13 PacifiCorp's 2019 Rate Case contained a total of \$1.1 million of EDIT
14 amortization, inclusive of both protected and non-protected property-related
15 EDIT, using the ARAM. Under the RSGM, test-period amortization of protected
16 EDIT only was \$1.3 million. The Company has tracked the estimated net revenue
17 change of \$273,855 in the TMA as quantified in Table 1.

TABLE 1: Property-Related EDIT Amortization				
Category		Corrected	2018 GRC	Difference
Property	Protected	(1,260,018)	(769,662)	(490,356)
Property	Non-Protected	0	(277,721)	277,721
Total		(1,260,018)	(1,047,383)	(212,635)
Gross-Up Factor				1.326024
Estimated Revenue Req. Impact before Rate Base Offset				(281,959)
Rate Base Offset @ Weighted Average Cost of Capital (7.622%)				8,104
Total Estimated Net Revenue Impact				(273,855)

18 Second, PacifiCorp filed an application for automatic change in
19 accounting method for income tax purposes with the September 2020 filing of its

2019 federal income tax return. The application for automatic accounting method change was to change the Company's method of income tax accounting for costs capitalized and subject to the Modified Accelerated Cost Recovery System under Internal Revenue Code section 168(k) for additional first year depreciation for qualifying property, the construction of which began before September 28, 2017, and was placed in service during the tax year ended December 31, 2018, resulting in a total-Company income tax deduction of \$12,213,096 taken in the Company's 2019 federal tax return for additional first year bonus depreciation. PacifiCorp notified the Commission of this change via electronic submission on October 20, 2020, and has tracked the estimated net revenue change of \$1,809 in the TMA as quantified in Table 2.

TABLE 2: Bonus Depreciation	
Item	Amount
Total Company Tax Deduction	(12,213,096)
Federal and State Blended Statutory Tax Rate	24.5866%
Total Company Additional Rate Base Deduction	(3,002,785)
13-Month Average Rate Base Deduction	(1,501,393)
California SG Factor	1.5804%
California Allocable Rate Base Deduction	(23,728)
Estimated Net Revenue Impact @ Weighted Average Cost of Capital (7.622%)	(1,809)

Q. Has PacifiCorp made any changes that meet the notification requirement of the TMA?

A. No. PacifiCorp has not made any tax-related changes, any tax-related accounting changes, or any tax-related procedural changes that materially affect, or may materially affect, revenues since its last filed general rate case.

Q. What is PacifiCorp's proposal with respect to the balances being tracked in the TMA?

A. PacifiCorp has properly reflected use of the RSGM to amortize protected EDIT in

1 this filing and the bonus depreciation method change is not applicable to the test
2 period. Given the immaterial nature of the amounts, PacifiCorp proposes that the
3 balances be cleared from the TMA without a ratemaking adjustment.

4 **F. Tab 8 – Rate Base Adjustments**

5 **Q. Please describe the information contained behind Tab 8 Rate Base**
6 **Adjustments.**

7 A. Tab 8 includes the Rate Base Adjustment Index (Tab 8 Index) followed by a
8 numerical summary and the specific adjustments. The Tab 8 Index on page 8.0.1
9 begins with a brief overview of assumptions used to adjust rate base components.
10 The numerical summary (pages 8.0.2 through 8.0.3) identifies each adjustment
11 made to actual rate base and that adjustment's impact on the case. Each column
12 has a numerical reference to a corresponding page in Exhibit PAC/901, which
13 contains a lead sheet showing the impacted FERC account(s), allocation factor(s),
14 dollar amount, and a brief description of the adjustment.

15 **Q. Please describe each of the adjustments to the historical rate base balances.**

16 A. **Cash Working Capital (page 8.1)** – This adjustment supports the calculation of
17 cash working capital included in rate base based on the normalized results of
18 operations for the Test Period. Total cash working capital is calculated by
19 multiplying jurisdictional net revenue lag days by the average daily cost of
20 service. Net lag days in this case are based on a lead lag study prepared by
21 PacifiCorp using calendar year 2015 information. Based on the results of the
22 2015 lead lag study, PacifiCorp experiences 0.92 net revenue lag days in
23 California, requiring a cash working capital balance of approximately \$129

1 thousand to be included in rate base.

2 **Trapper Mine Rate Base (page 8.2)** – PacifiCorp owns a 21.4 percent share of
3 the Trapper Mine, which provides coal to the Craig generating plant. This
4 adjustment reflects the forecasted reduction to PacifiCorp’s portion of the Trapper
5 Mine net plant investment to rate base in the Test Period.

6 **Jim Bridger Mine Rate Base (page 8.3)** – PacifiCorp owns a two-thirds interest
7 in the Bridger Coal Company, which supplies coal to the Jim Bridger generating
8 plant. PacifiCorp’s investment in Bridger Coal Company is recorded on the
9 books of Pacific Minerals, Inc., a wholly-owned subsidiary of PacifiCorp. This
10 adjustment reflects the forecasted reduction to PacifiCorp’s portion of the Jim
11 Bridger Mine net plant investment to rate base in the Test Period.

12 **Pro Forma Plant Additions and Retirements (page 8.4)** – To reasonably
13 represent the cost of system infrastructure required to serve our customers,
14 PacifiCorp has identified capital projects that will be used and useful by the end
15 of the Test Period.

16 Capital additions by functional category are summarized on separate
17 sheets, indicating the in-service date and amount by project. This adjustment
18 reflects 13-month average balances for the Test Period. Projects over \$10 million
19 (total-Company basis) are described on pages 8.4.38 through 8.4.44 of
20 Exhibit PAC/901.

21 Plant retirements were applied to pro forma plant balances to reflect
22 ongoing asset retirements through the Test Period. Retirement levels were
23 calculated using a normalized five-year average methodology. This adjustment

1 incorporates these retirements into Test Period electric plant-in-service balances.

2 A corresponding entry to accumulated depreciation and amortization is included
3 in the calculation of Test Period reserve balances in the Depreciation and
4 Amortization Reserve Adjustment (page 6.2).

5 **Customer Advances for Construction (page 8.5)** – Customer advances were
6 recorded in the Base Period to a corporate cost center location rather than state-
7 specific locations. This adjustment corrects the allocation factors of customer
8 advances.

9 **Regulatory Asset Amortization (page 8.6)** – This adjustment incorporates
10 known and measurable changes to regulatory assets not addressed elsewhere in
11 the revenue requirement calculation reflected in Exhibit PAC/901. The regulatory
12 assets that are reflected in this adjustment include electric plant acquisition
13 adjustment, deferred intervenor funding and wildfire-related deferred costs for
14 Fire Risk Mitigation Memo Account, Wildfire Mitigation Plan Implementation
15 Memo Account, and Fire Hazard Prevention Memo Accounts (FHPMA). Per
16 requirements in decision D.17-12-024, the FHPMA was closed upon the final
17 order of the Company's 2019 GRC.¹⁵ Costs in that memo account that are being
18 included for amortization represent residual expenses eligible for deferral prior to
19 the closure of the memo account. Amortization expense is reflected at the level
20 expected in the Test Period. The deferral balances on which the Company is
21 proposing amortization earn interest at the 90-day AA non-financial commercial
22 paper rate and are therefore not included in Test Year rate base. The Company is

¹⁵ *Order Instituting Rulemaking to Develop and Adopt Fire-Threat Maps and Fire-Safety Regulations*, R. 15-05-006, D. 17-12-024 at 156 (Dec. 21, 2017).

1 proposing to amortize the deferred intervenor funding balance over three years,
2 and wildfire-related deferred costs over six years.

3 **Q. Are there other issues regarding memorandum accounts the Company would**
4 **like to address in this filing?**

5 A. Yes. PacifiCorp would like to request that the following memorandum accounts
6 be closed:

- 7 • Powerdale Decommissioning Cost Memorandum Account
- 8 • Assembly Bill (AB) 32 Implementation Costs Memorandum Account
- 9 • Greenhouse Gas Allowance Revenue Administrative Cost Memorandum
- 10 Account

11 **Q. Please provide a brief description of each memorandum account listed above.**

12 A. The table below summarizes the purpose of each memorandum account:

Memorandum Account	Description of Account
Powerdale Decommissioning Cost Memorandum Account (PDCMA)	The purpose of this memorandum account is to record decommissioning costs associated with the 6 MW Powerdale generation facility, located in Hood River County, Oregon. Recovery in rates and allocation of recorded costs recorded in the PDCMA may occur only after PacifiCorp has made a formal request and showing of reasonableness, and approval by the Commission. PacifiCorp's request shall be made by formal application, specifically by the inclusion in a future GRC or other rate setting application.
Assembly Bill (AB) 32 Implementation Costs Memorandum Account	The purpose of this account is to record the California Air Resources board (CARB) implementation fees and AB32 mandatory reporting and verification costs required to implement AB 32 that are included in PacifiCorp's 2012 ECAC.
Greenhouse Gas Allowance Revenue Administrative Cost Memorandum Account	The purpose of this memorandum account is to track initial and ongoing administrative costs necessary to implement the greenhouse gas revenue allocation methodology adopted in D.12-12-033.

1 **Q. Why is the Company requesting the closure of these memorandum accounts?**

2 A. All memorandum accounts identified currently have a zero balance. Powerdale
3 decommissioning costs that were once recorded to the account have been fully
4 amortized since 2012, and no balances were ever recorded to the AB 32
5 Implementation Costs Memorandum Account, or the Greenhouse Gas Allowance
6 Revenue Administrative Cost Memorandum Account. Since the current balances
7 are zero, PacifiCorp is proposing to close these memorandum accounts.

8 **Q. Please continue to describe the remaining adjustments reflected in Tab 8.**

9 A. **Miscellaneous Rate Base (page 8.7)** – This adjustment removes fuel stock
10 balances from rate base as a carrying charge on these balances are included in
11 PacifiCorp's ECAC. Working capital deposits have been adjusted to projected

1 levels. In addition, prepaid overhaul balances in FERC Account 186 for Lake
2 Side units 1 and 2, Chehalis, and Currant Creek gas plants are walked forward to
3 reflect the continued payments and the transfer of these costs into plant in-service
4 through the end of the Test Period.

5 **Prepaid Pension Net Asset (page 8.8)** – This adjustment walks forward
6 PacifiCorp’s net prepaid asset associated with its pension and other postretirement
7 welfare plans, net of associated accumulated deferred income taxes through the
8 end of the Test Period. Including this balance in rate base compensates
9 PacifiCorp for costs incurred to finance contributions to its pension and other
10 postretirement welfare plans, which on a net basis, have exceeded net periodic
11 benefit cost recognized under GAAP Accounting Standards Codification 715
12 (formerly FAS 87 and 106). This GAAP expense is the basis for recovery and
13 does not capture the costs to finance contributions that may be required in excess
14 of GAAP expense based on the pension plan’s funding requirements. Funding
15 requirements differ from GAAP expense as such requirements are set forth by the
16 Employee Retirement Income Security Act, including the provisions of the
17 Pension Protection Act of 2006.

18 **Deer Creek Mine Closure (page 8.9)** – PacifiCorp ceased operations at the Deer
19 Creek Mine as of the end of 2014. Accordingly, assets were retired or sold in
20 May of 2015. This adjustment removes regulatory assets and amortization
21 expenses, as well as any corresponding tax balances from Base Period results.

22 **Cholla Decommissioning (page 8.10)** – Consistent with the Company’s 2019
23 IRP, Cholla Unit 4 ceased operations on December 31, 2020. The Company filed

1 for a memorandum account to defer all costs associated with the retirement and
2 decommissioning of Cholla Power Plant Unit 4, with ratemaking treatment
3 delayed until a future proceeding. The Company is now seeking to recover the
4 estimated cost of closing the plant over a three-year amortization period,
5 beginning on the rate effective date in this case.

6 This adjustment removes Base Period O&M and Base Period rate base
7 balances from California's results. This adjustment then adds back into results the
8 unrecovered plant, various closure costs, and estimated decommissioning
9 regulatory asset balances and amortizations associated with the Test Period.

10 **Remove Labor Day Wildfire Restoration (page 8.11)** – This adjustment
11 removes from rate base the historical capital additions placed in-service as part of
12 2020 Labor Day Wildfire restoration efforts. This adjustment also removes the
13 associated depreciation reserves from the Base Period. The Company is
14 excluding capital projects related to the Labor Day wildfire events from this rate
15 case at this time. The Company may seek recovery of these projects in a future
16 proceeding.

17 **Foote Creek II-IV Repowering Annualization (page 8.12)** – The Pro Forma
18 Capital Additions & Retirements adjustment adds into results the impact of
19 PacifiCorp's Foote Creek II-IV acquisition and repowering project, but because
20 pro forma results are prepared on a 13-month average basis, and a significant
21 proportion of the project is not scheduled to be placed in-service until
22 December 2023, only a small fraction of the rate base addition has been included
23 as a result of the adjustments made on page 8.4. Therefore, in order to reflect the

1 full impact of the project in base rates, this adjustment annualizes amounts added
2 in adjustment 8.4, and adds into results an annual forecasted level of O&M
3 expenses associated with the project. This annualization allows full costs of the
4 repowered wind projects to be reflected in base rates to match the full NPC and
5 PTC benefits that will be reflected in the Company's future ECAC filing once the
6 facilities are placed in-service. More details on Foote Creek II-IV facilities
7 acquisition and repowering can be found in the direct testimonies of Company
8 witness Shayleah J. LaBray, and Company witness Timothy J. Hemstreet, Exhibit
9 PAC/700.

10 **Carbon Decommissioning Memo Account (page 8.13)** – Per Advice Letter 496-
11 E, dated January 23, 2015, the Commission approved PacifiCorp's request to
12 establish a Cost Memorandum Account for costs associated with
13 decommissioning the Carbon Power Plant. At the time, PacifiCorp sought no rate
14 making changes, but rather requested for rate making impacts to be addressed in a
15 subsequent rate case. In the Company's 2019 GRC, amortization of amounts
16 recorded to this account was approved to be amortized over three years.
17 Accordingly, the Company will have fully recovered these costs by the proposed
18 rate effective date of this case. This adjustment removes from the Base Period all
19 balances associated with the Carbon Plant closure.

20 **G. Tab 9 – Allocation Factors**

21 **Q. Please describe the information contained behind Tab 9 Allocation Factors.**

22 A. Tab 9 Allocation Factors summarizes the derivation of the jurisdictional
23 allocation factors using the 2020 Protocol allocation methodology. These factors

1 were developed using forecast loads consistent with the loads used in the
2 development of Test Period revenues, as described in the direct testimony of
3 Company witness Shayleah J. LaBray.

4 **H. Tabs B1 – B20**

5 **Q. Please describe the information contained behind Tabs B1 – B20.**

6 A. Tabs B1 through B20 contain the historical results for the 12-month period ended
7 June 30, 2021, and are organized by major FERC function. The data contained in
8 this section of the exhibit match the unadjusted data found under Tab 2 – Results
9 of Operations.

10 **Q. Please describe Exhibit PAC/908 – Part A, and Confidential Exhibit**
11 **PAC/908 – Part B.**

12 A. Exhibit PAC/908 contains a summary of the latest five years of total-Company
13 data by FERC account and is split into two parts. Non-confidential Part A
14 contains non-escalated actual dollar figures for each FERC account. Confidential
15 Part B contains revenue and expense data that has been escalated by IHS Markit
16 inflation indices to June 2021 dollar levels. Part B also contains graphs for each
17 FERC account and summary graphs for each FERC function. Since Part B uses
18 IHS Markit indices which are considered confidential, this section of the exhibit is
19 provided on a confidential basis. Page 1 of Part A and page 1 of Part B provide
20 more detail regarding this exhibit.

21 **Q. Does this conclude your direct testimony?**

22 A. Yes.

Application No. 22-05-____
Exhibit PAC/901
Witness: Steven R. McDougal

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

Direct Testimony of Steven R. McDougal
California Results of Operations - December 2023

May 2022

1. SUMMARY

PacifiCorp
CALIFORNIA
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 31, 2023

(1) Test Period 2020 Protocol Revenue Requirement	110,253,147	Page 1.1
(2) Normalized General Business Revenues	82,298,525	Page 1.1
(3) 2020 Protocol Price Change	<u>27,954,621</u>	Page 1.1

**PacifiCorp
CALIFORNIA**
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 31, 2023

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	82,298,525	27,954,621	110,253,147
3 Interdepartmental	-		
4 Special Sales	-		
5 Other Operating Revenues	3,761,214		
6 Total Operating Revenues	86,059,739		
7			
8 Operating Expenses:			
9 Steam Production	4,134,831		
10 Nuclear Production	-		
11 Hydro Production	683,854		
12 Other Power Supply	1,500,723		
13 Transmission	1,061,436		
14 Distribution	31,336,716		
15 Customer Accounting	1,789,900	88,776	1,878,676
16 Customer Service & Info	279,947		
17 Sales	-		
18 Administrative & General	6,032,678		
19			
20 Total O&M Expenses	46,820,086		
21			
22 Depreciation	23,000,640		
23 Amortization	4,131,795		
24 Taxes Other Than Income	5,760,329	346,637	6,106,966
25 Income Taxes - Federal	(1,265,298)	5,516,666	4,251,368
26 Income Taxes - State	(286,492)	1,249,372	962,880
27 Income Taxes - Def Net	412,516		
28 Investment Tax Credit Adj.	-		
29 Misc Revenue & Expense	(38,429)		
30			
31 Total Operating Expenses:	78,535,146	7,201,451	85,736,597
32			
33 Operating Rev For Return:	7,524,593	20,753,171	28,277,764
34			
35 Rate Base:			
36 Electric Plant In Service	749,098,965		
37 Plant Held for Future Use	838,899		
38 Misc Deferred Debits	13,775,760		
39 Elec Plant Acq Adj	39,488		
40 Pensions	668,631		
41 Prepayments	557,700		
42 Fuel Stock	(31,783)		
43 Material & Supplies	4,370,613		
44 Working Capital	4,371		
45 Weatherization Loans	-		
46 Misc Rate Base	-		
47			
48 Total Electric Plant:	769,322,644	-	769,322,644
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	(283,568,389)		
52 Accum Prov For Amort	(16,431,916)		
53 Accum Def Income Tax	(61,508,952)		
54 Unamortized ITC	(2,491)		
55 Customer Adv For Const	(1,295,728)		
56 Customer Service Deposits	-		
57 Misc Rate Base Deductions	(34,285,051)		
58			
59 Total Rate Base Deductions	(397,092,528)	-	(397,092,528)
60			
61 Total Rate Base:	372,230,116	-	372,230,116
62			
63 Return on Rate Base	2.021%		7.597%
64			
65 Return on Equity	-0.171%		10.500%
66			
67 TAX CALCULATION:			
68 Operating Revenue	6,385,319	27,519,208	33,904,527
69 Other Deductions			
70 Interest (AFUDC)	(3,496,346)	-	(3,496,346)
71 Interest	7,843,795	-	7,843,795
72 Schedule "M" Additions	30,114,252	-	30,114,252
73 Schedule "M" Deductions	38,462,519	-	38,462,519
74 Income Before Tax	(6,310,398)	27,519,208	21,208,810
75			
76 State Income Taxes	(286,492)	1,249,372	962,880
77 Taxable Income	(6,023,906)	26,269,836	20,245,930
78			
79 Federal Income Taxes + Other	(1,265,298)	5,516,666	4,251,368

PacifiCorp
CALIFORNIA
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 31, 2023

Net Rate Base	\$ 372,230,116	Ref. Page 1.1
Return on Rate Base Requested	<u>7.60%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	28,277,764	
Less Current Operating Revenues	<u>(7,524,593)</u>	
Increase to Current Revenues	20,753,171	
Net to Gross Bump-up	<u>134.70%</u>	
Price Change Required for Requested Return	<u><u>\$ 27,954,621</u></u>	
Requested Price Change	\$ 27,954,621	
Uncollectible Percent	<u>0.318%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 88,776</u>	
Requested Price Change	\$ 27,954,621	
Franchise Tax	1.240%	Ref. Page 1.3
Revenue Tax	0.000%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Fees Based on General Business Revenues	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 346,637</u>	
Requested Price Change	\$ 27,954,621	
Uncollectible Expense	(88,776)	
Taxes Other Than Income	<u>(346,637)</u>	
Income Before Taxes	<u>\$ 27,519,208</u>	
State Effective Tax Rate	<u>4.54%</u>	Ref. Page 2.1
State Income Taxes	<u>\$ 1,249,372</u>	
Taxable Income	\$ 26,269,836	
Federal Income Tax Rate	<u>21.00%</u>	Ref. Page 2.1
Federal Income Taxes	<u>\$ 5,516,666</u>	
Operating Income	100.000%	
Net Operating Income	<u>74.239%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>134.70%</u>	

**PacifiCorp
CALIFORNIA
Normalized Results of Operations - 2020 PROTOCOL
Twelve Months Ending December 31, 2023**

Operating Revenue	100.000%
Operating Deductions	
Uncollectible Accounts	0.318% See Note (1) Below
Taxes Other - Franchise Tax	1.240%
Taxes Other - Revenue Tax	0.000%
Taxes Other - Resource Supplier	0.000%
Fees Based on General Business Revenues	<u>0.000%</u>
Sub-Total	98.442%
State Income Tax @ 4.54%	<u>4.469%</u>
Sub-Total	93.973%
Federal Income Tax @ 21.00%	<u>19.734%</u>
Net Operating Income	<u><u>74.239%</u></u>

(1) Uncollectible Accounts =	<u>261,357</u>	Pg 2.11, CALIFORNIA Situs from Account 904
	82,298,525	Pg. 2.2, General Business Revenues

Pacificorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2023

	CALIFORNIA ALLOATED		Tab 3	Tab 4	Tab 5
	TOTAL COMPANY UNADJUSTED RESULTS	UNADJUSTED RESULTS	Revenue Adjustments	O&M Adjustments	Net Power Cost Adjustments
	JUNE 2021	JUNE 2021			
1 Operating Revenues:					
2 General Business Revenues	5,081,632,249	102,017,514	3,627,856	-	(23,346,845)
3 Interdepartmental	-	-	-	-	-
4 Special Sales	212,315,668	2,934,765	-	-	(2,934,765)
5 Other Operating Revenues	227,962,549	3,395,584	365,629	-	-
6 Total Operating Revenues	5,521,910,467	108,347,863	3,993,485	-	(26,281,610)
7					
8 Operating Expenses:					
9 Steam Production	997,145,306	14,164,912	-	282,475	(9,578,502)
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	76,270,911	1,119,120	-	(435,266)	-
12 Other Power Supply	1,076,832,156	15,441,989	-	148,242	(14,096,825)
13 Transmission	220,828,048	3,231,573	-	12,886	(2,183,022)
14 Distribution	227,788,851	13,144,071	-	12,942,278	-
15 Customer Accounting	70,180,739	1,655,795	-	134,105	-
16 Customer Service & Info	116,029,408	240,891	-	39,056	-
17 Sales	-	-	-	-	-
18 Administrative & General	296,924,361	8,386,103	-	(2,484,387)	-
19					
20 Total O&M Expenses	3,081,999,779	57,384,454	-	10,639,388	(25,858,349)
21					
22 Depreciation	1,035,081,277	18,062,943	-	-	-
23 Amortization	61,823,778	1,029,945	-	-	-
24 Taxes Other Than Income	212,196,714	5,214,726	-	221	-
25 Income Taxes - Federal	(31,835,237)	1,217,058	800,581	(2,147,489)	(84,573)
26 Income Taxes - State	26,080,726	694,174	181,310	(486,347)	(19,153)
27 Income Taxes - Def Net	(64,900,993)	(1,950,121)	2,408	-	-
28 Investment Tax Credit Adj.	(1,703,368)	-	-	-	-
29 Misc Revenue & Expense	(1,733,836)	(50,559)	(9,793)	21,923	-
30					
31 Total Operating Expenses:	4,317,008,840	81,602,621	974,506	8,027,696	(25,962,076)
32					
33 Operating Rev For Return:	1,204,901,627	26,745,242	3,018,979	(8,027,696)	(319,534)
34					
35 Rate Base:					
36 Electric Plant In Service	31,397,377,712	667,341,151	-	-	-
37 Plant Held for Future Use	23,896,248	838,899	-	-	-
38 Misc Deferred Debits	962,744,647	16,787,878	-	-	-
39 Elec Plant Acq Adj	14,875,820	98,664	-	-	-
40 Pensions	28,656,862	645,493	-	-	-
41 Prepayments	67,554,352	557,700	-	-	-
42 Fuel Stock	201,471,836	2,847,343	-	-	-
43 Material & Supplies	273,026,865	4,448,994	-	-	-
44 Working Capital	46,291,845	700,112	2,473	20,162	(65,382)
45 Weatherization Loans	199,224,237	-	-	-	-
46 Misc Rate Base	-	-	-	-	-
47					
48 Total Electric Plant:	33,215,120,424	694,266,235	2,473	20,162	(65,382)
49					
50 Rate Base Deductions:					
51 Accum Prov For Deprec	(9,626,761,743)	(250,636,117)	-	-	-
52 Accum Prov For Amort	(691,673,798)	(14,854,296)	-	-	-
53 Accum Def Income Tax	(2,565,819,019)	(53,410,705)	2,613	(781,735)	-
54 Unamortized ITC	(2,245,487)	(2,834)	-	-	-
55 Customer Adv For Const	(104,109,027)	(1,502,499)	-	-	-
56 Customer Service Deposits	-	-	-	-	-
57 Misc Rate Base Deductions	(2,269,895,491)	(48,164,617)	(10,626)	3,179,518	-
58					
59 Total Rate Base Deductions	(15,260,504,564)	(368,571,067)	(8,014)	2,397,783	-
60					
61 Total Rate Base:	17,954,615,861	325,695,167	(5,541)	2,417,944	(65,382)
62					
63 Return on Rate Base		8.212%	0.927%	-2.514%	-0.096%
64					
65 Return on Equity		11.677%	1.774%	-4.812%	-0.184%
66					
67 TAX CALCULATION:					
68 Operating Revenue		26,706,354	4,003,278	(10,661,531)	(423,261)
69 Other Deductions					
70 Interest (AFUDC)		(1,670,653)	-	-	-
71 Interest		6,863,191	(117)	50,952	(1,378)
72 Schedule "M" Additions		24,212,779	-	-	-
73 Schedule "M" Deductions		30,436,418	9,793	-	-
74 Income Before Tax		15,290,177	3,993,601	(10,712,483)	(421,883)
75					
76 State Income Taxes		694,174	181,310	(486,347)	(19,153)
77 Taxable Income		14,596,003	3,812,292	(10,226,137)	(402,729)
78					
79 Federal Income Taxes + Other		1,217,058	800,581	(2,147,489)	(84,573)
APPROXIMATE PRICE CHANGE		(2,695,277)	(4,063,090)	11,051,329	426,784

PacifiCorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2023

	Tab 6	Tab 7	Tab 8	CA Allocated
	Depreciation & Amortization Adjustments	Tax Adjustments	Rate Base Adjustments	Results of Operations December 2023
1 Operating Revenues:				
2 General Business Revenues	-	-	-	82,298,525
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	-	-	-	3,761,214
6 Total Operating Revenues	-	-	-	86,059,739
7				
8 Operating Expenses:				
9 Steam Production	-	-	(734,054)	4,134,831
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	683,854
12 Other Power Supply	-	-	7,317	1,500,723
13 Transmission	-	-	-	1,061,436
14 Distribution	-	-	5,250,368	31,336,716
15 Customer Accounting	-	-	-	1,789,900
16 Customer Service & Info	-	-	-	279,947
17 Sales	-	-	-	-
18 Administrative & General	-	-	130,962	6,032,678
19				
20 Total O&M Expenses	-	-	4,654,592	46,820,086
21				
22 Depreciation	5,061,452	-	(123,755)	23,000,640
23 Amortization	1,454,301	-	1,647,549	4,131,795
24 Taxes Other Than Income	-	545,382	-	5,760,329
25 Income Taxes - Federal	(716,090)	2,289,734	(2,624,520)	(1,265,298)
26 Income Taxes - State	(162,174)	100,080	(594,381)	(286,492)
27 Income Taxes - Def Net	(542,218)	1,613,218	1,289,228	412,516
28 Investment Tax Credit Adj.	-	-	-	-
29 Misc Revenue & Expense	-	-	-	(38,429)
30				
31 Total Operating Expenses:	5,095,271	4,548,413	4,248,714	78,535,146
32				
33 Operating Rev For Return:	(5,095,271)	(4,548,413)	(4,248,714)	7,524,593
34				
35 Rate Base:				
36 Electric Plant In Service	-	-	81,757,813	749,098,965
37 Plant Held for Future Use	-	-	-	838,899
38 Misc Deferred Debits	-	-	(3,012,118)	13,775,760
39 Elec Plant Acq Adj	-	-	(59,176)	39,488
40 Pensions	-	-	23,138	668,631
41 Prepayments	-	-	-	557,700
42 Fuel Stock	-	-	(2,879,125)	(31,783)
43 Material & Supplies	-	-	(78,381)	4,370,613
44 Working Capital	(611,435)	7,392	(48,950)	4,371
45 Weatherization Loans	-	-	-	-
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	(611,435)	7,392	75,703,201	769,322,644
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	(33,070,912)	-	138,640	(283,568,389)
52 Accum Prov For Amort	(1,577,620)	-	-	(16,431,916)
53 Accum Def Income Tax	224,234	(7,497,870)	(45,489)	(61,508,952)
54 Unamortized ITC	-	343	-	(2,491)
55 Customer Adv For Const	-	-	206,771	(1,295,728)
56 Customer Service Deposits	-	-	-	-
57 Misc Rate Base Deductions	-	7,459,496	3,251,178	(34,285,051)
58				
59 Total Rate Base Deductions	(34,424,298)	(38,031)	3,551,100	(397,092,528)
60				
61 Total Rate Base:	(35,035,734)	(30,639)	79,254,301	372,230,116
62				
63 Return on Rate Base	-0.958%	-1.552%	-1.997%	2.021%
64				
65 Return on Equity	-1.834%	-2.970%	-3.822%	-0.171%
66				
67 TAX CALCULATION:				
68 Operating Revenue	(6,515,753)	(545,382)	(6,178,386)	6,385,319
69 Other Deductions	-	-	-	-
70 Interest (AFUDC)	-	(1,825,692)	-	(3,496,346)
71 Interest	(738,288)	(646)	1,670,081	7,843,795
72 Schedule "M" Additions	2,205,340	2,304,451	1,391,682	30,114,252
73 Schedule "M" Deductions	-	1,381,000	6,635,308	38,462,519
74 Income Before Tax	(3,572,125)	2,204,408	(13,092,093)	(6,310,398)
75				
76 State Income Taxes	(162,174)	100,080	(594,381)	(286,492)
77 Taxable Income	(3,409,950)	2,104,328	(12,497,712)	(6,023,906)
78				
79 Federal Income Taxes + Other	(716,090)	2,289,734	(2,624,520)	(1,265,298)
APPROXIMATE PRICE CHANGE	3,278,150	6,123,600	13,833,126	27,954,621

2. RESULTS OF OPERATIONS

PacifiCorp
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	CALIFORNIA
PERIOD:	TWELVE MONTHS ENDING DECEMBER 31, 2023
FILE:	CA GRC JAM Dec 2023 Test Period
PREPARED BY:	Revenue Requirement Department
DATE:	4/1/2022
TIME:	2:53:53 PM
TYPE OF RATE BASE:	13-Month Average
ALLOCATION METHOD:	2020 PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	21.00%
STATE EFFECTIVE RATE	4.54%
TAX GROSS UP FACTOR	1.326
FEDERAL/STATE COMBINED RATE	24.587%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	47.74%	4.41%	2.11%
PREFERRED	0.01%	6.75%	0.00%
COMMON	52.25%	10.50%	5.49%
	<u>100.00%</u>		<u>7.60%</u>

OTHER INFORMATION

For information and support regarding capital structure and cost of debt, see testimony of Ms. Nikki L. Kobliha.
For information and support regarding return on common equity, see testimony of Ms. Ann E. Bulkley.

2020 PROTOCOL
13-Month Average

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS	
			TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1	Operating Revenues					
2	General Business Revenues	2.2	5,081,632,249	102,017,514	5,061,913,260	82,298,525
3	Interdepartmental	2.2	0	0	0	0
4	Special Sales	2.2	212,315,668	2,934,765	12,440,401	0
5	Other Operating Revenues	2.3	227,962,549	3,395,584	246,109,188	3,761,214
6	Total Operating Revenues	2.3	5,521,910,467	108,347,863	5,320,462,850	86,059,739
7						
8	Operating Expenses:					
9	Steam Production	2.5	997,145,306	14,164,912	289,162,465	4,134,831
10	Nuclear Production	2.5	0	0	0	0
11	Hydro Production	2.6	76,270,911	1,119,120	46,606,408	683,854
12	Other Power Supply	2.7, .8	1,076,832,156	15,441,989	104,027,416	1,500,723
13	Transmission	2.9	220,828,048	3,231,573	72,339,577	1,061,436
14	Distribution	2.10	227,788,851	13,144,071	262,115,166	31,336,716
15	Customer Accounting	2.11	70,180,739	1,655,795	75,928,961	1,789,900
16	Customer Service & Infor	2.12	116,029,408	240,891	126,575,344	279,947
17	Sales	2.12	0	0	0	0
18	Administrative & General	2.13	296,924,361	8,386,103	195,922,001	6,032,678
19						
20	Total O & M Expenses	2.13	3,081,999,779	57,384,454	1,172,677,337	46,820,086
21						
22	Depreciation	2.14	1,035,081,277	18,062,943	1,249,428,895	23,000,640
23	Amortization	2.15	61,823,778	1,029,945	149,216,662	4,131,795
24	Taxes Other Than Income	2.15	212,196,714	5,214,726	236,516,765	5,760,329
25	Income Taxes - Federal	2.18	(31,835,237)	1,217,058	408,965,901	(1,265,298)
26	Income Taxes - State	2.18	26,080,726	694,174	108,863,370	(286,492)
27	Income Taxes - Def Net	2.16	(64,900,993)	(1,950,121)	(89,249,981)	412,516
28	Investment Tax Credit Adj.	2.15	(1,703,368)	0	(768,452)	0
29	Misc Revenue & Expense	2.3	(1,733,836)	(50,559)	(2,196,477)	(38,429)
30						
31	Total Operating Expenses	2.18	4,317,008,840	81,602,621	3,233,454,021	78,535,146
32						
33	Operating Revenue for Return		1,204,901,627	26,745,242	2,087,008,829	7,524,593
34						
35	Rate Base:					
36	Electric Plant in Service	2.26	31,397,377,712	667,341,151	33,256,473,355	749,098,965
37	Plant Held for Future Use	2.26	23,896,248	838,899	23,896,248	838,899
38	Misc Deferred Debits	2.28	962,744,647	16,787,878	695,046,187	13,775,760
39	Elec Plant Acq Adj	2.26, 27	14,875,820	98,664	10,842,796	39,488
40	Pensions	2.27	28,656,862	645,493	29,684,077	668,631
41	Prepayments	2.28	67,554,352	557,700	67,554,352	557,700
42	Fuel Stock	2.27	201,471,836	2,847,343	(2,248,864)	(31,783)
43	Material & Supplies	2.28	273,026,865	4,448,994	267,684,968	4,370,613
44	Working Capital	2.28	46,291,845	700,112	(12,404,767)	4,371
45	Weatherization Loans	2.27	199,224,237	0	199,224,237	0
46	Miscellaneous Rate Base	2.29	0	0	0	0
47						
48	Total Electric Plant		33,215,120,424	694,266,235	34,535,752,589	769,322,644
49						
50	Rate Base Deductions:					
51	Accum Prov For Depr	2.32	(9,626,761,743)	(250,636,117)	(11,207,254,073)	(283,568,389)
52	Accum Prov For Amort	2.33	(691,673,798)	(14,854,296)	(768,139,608)	(16,431,916)
53	Accum Def Income Taxes	2.30	(2,565,819,019)	(53,410,705)	(2,753,906,704)	(61,508,952)
54	Unamortized ITC	2.30	(2,245,487)	(2,834)	(2,260,810)	(2,491)
55	Customer Adv for Const	2.29	(104,109,027)	(1,502,499)	(104,109,027)	(1,295,728)
56	Customer Service Deposits	2.29	0	0	0	0
57	Misc. Rate Base Deductions	2.29	(2,269,895,491)	(48,164,617)	(1,976,380,651)	(34,285,051)
58						
59	Total Rate Base Deductions		(15,260,504,564)	(368,571,067)	(16,812,050,873)	(397,092,528)
60						
61	Total Rate Base		17,954,615,861	325,695,167	17,723,701,716	372,230,116
62						
63	Return on Rate Base		6.711%	8.212%	11.775%	2.021%
64						
65	Return on Equity		8.804%	11.677%	18.497%	-0.171%
66	Net Power Costs		1,608,288,348	22,879,865	137,244	(0)
67	100 Basis Points in Equity:		93,812,868	1,701,757	92,606,341	1,944,902
68	Revenue Requirement Impact		124,398,141	2,256,571	122,798,258	2,578,988
69	Rate Base Decrease		(1,290,777,500)	(19,389,711)	(749,334,213)	(76,138,793)

2020 PROTOCOL 13-Month Average FERC					JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA	
70	Sales to Ultimate Customers								
71	440	Residential Sales							
72		0	S		2,032,842,216	49,794,059	2,027,340,832	44,292,675	
73									
74				B1	2,032,842,216	49,794,059	2,027,340,832	44,292,675	
75									
76	442	Commercial & Industrial Sales							
77		0	S		3,031,724,688	51,867,942	3,017,631,035	37,774,289	
78		P	SE		-	-	-	-	
79		PT	SG		-	-	-	-	
80									
81									
82				B1	3,031,724,688	51,867,942	3,017,631,035	37,774,289	
83									
84	444	Public Street & Highway Lighting							
85		0	S		17,065,345	355,513	16,941,393	231,561	
86		0	SO		-	-	-	-	
87				B1	17,065,345	355,513	16,941,393	231,561	
88									
89	445	Other Sales to Public Authority							
90		0	S		-	-	-	-	
91									
92				B1	-	-	-	-	
93									
94	448	Interdepartmental							
95		DPW	S		-	-	-	-	
96		GP	SO		-	-	-	-	
97				B1	-	-	-	-	
98									
99	Total Sales to Ultimate Customers				B1	5,081,632,249	102,017,514	5,061,913,260	82,298,525
100									
101									
102									
103	447	Sales for Resale-Non NPC							
104		P	S		12,440,401	-	12,440,401	-	
105				B1	12,440,401	-	12,440,401	-	
106									
107	447NPC	Sales for Resale-NPC							
108		P	SG		203,582,710	2,987,161	-	-	
109		P	SE		(3,707,443)	(52,396)	-	-	
110		P	SG		-	-	-	-	
111				B1	199,875,267	2,934,765	-	-	
112									
113		Total Sales for Resale		B1	212,315,668	2,934,765	12,440,401	-	
114									
115	449	Provision for Rate Refund							
116		P	S		-	-	-	-	
117		P	SG		(3,239,918)	(47,539)	(3,239,918)	(47,539)	
118									
119									
120				B1	(3,239,918)	(47,539)	(3,239,918)	(47,539)	
121									
122	Total Sales from Electricity				B1	5,290,707,999	104,904,740	5,071,113,744	82,250,986
123	450	Forfeited Discounts & Interest							
124		CUST	S		6,599,968	(581)	6,599,968	(581)	
125		CUST	SO		-	-	-	-	
126				B1	6,599,968	(581)	6,599,968	(581)	
127									
128	451	Misc Electric Revenue							
129		CUST	S		8,210,111	479,943	8,310,955	580,787	
130		GP	SG		-	-	-	-	
131		GP	SO		52,826	1,190	52,826	1,190	
132				B1	8,262,937	481,133	8,363,781	581,977	
133									
134	453	Water Sales							
135		P	SG		7,350	108	7,350	108	
136				B1	7,350	108	7,350	108	
137									
138	454	Rent of Electric Property							
139		DPW	S		10,236,067	532,140	10,236,067	532,140	
140		T	SG		4,867,665	71,423	4,867,665	71,423	
141		T	SG		-	-	-	-	
142		GP	SO		3,142,114	70,776	3,142,114	70,776	
143				B1	18,245,846	674,339	18,245,846	674,339	

2020 PROTOCOL 13-Month Average					JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT		FUNC						
144								
145								
146								
147	456	Other Electric Revenue						
148		DMSC	S		39,636,054	-	39,636,054	-
149		CUST	CN		-	-	-	-
150		OTHSE	SE		26,523,928	374,855	26,523,928	374,855
151		OTHSO	SO		(2,863,076)	(64,491)	(2,863,076)	(64,491)
152		OTHSGR	SG		134,789,460	1,977,761	152,835,254	2,242,546
153								
154								
155				B1	198,086,365	2,288,125	216,132,160	2,552,910
156								
157	Total Other Electric Revenues			B1	231,202,467	3,443,123	249,349,106	3,808,753
158								
159	Total Electric Operating Revenues			B1	5,521,910,467	108,347,863	5,320,462,850	86,059,739
160								
161	Summary of Revenues by Factor							
162	S				5,158,754,851	103,029,016	5,139,136,707	83,410,871
163	CN				-	-	-	-
164	SE				22,816,485	322,459	26,523,928	374,855
165	SO				331,864	7,475	331,864	7,475
166	SG				340,007,267	4,988,913	154,470,352	2,266,537
167	DGP				-	-	-	-
168								
169	Total Electric Operating Revenues				5,521,910,467	108,347,863	5,320,462,850	86,059,739
170	Miscellaneous Revenues							
171	41160 Gain on Sale of Utility Plant - CR							
172	DPW	S			-	-	-	-
173	T	SG			-	-	-	-
174	G	SO			-	-	-	-
175	T	SG			-	-	-	-
176	P	SG			-	-	-	-
177				B1	-	-	-	-
178								
179	41170 Loss on Sale of Utility Plant							
180	DPW	S			-	-	-	-
181	T	SG			-	-	-	-
182				B1	-	-	-	-
183								
184	4118 Gain from Emission Allowances							
185	P	S			-	-	-	-
186	P	SE			(47)	(1)	(692,965)	(9,793)
187				B1	(47)	(1)	(692,965)	(9,793)
188								
189	41181 Gain from Disposition of NOX Credits							
190	P	SE			-	-	-	-
191				B1	-	-	-	-
192								
193	4194 Impact Housing Interest Income							
194	P	SG			-	-	-	-
195				B1	-	-	-	-
196								
197	421 (Gain) / Loss on Sale of Utility Plant							
198	DPW	S			510,749	-	446,480	-
199	T	SG			-	-	-	-
200	T	SG			-	-	-	-
201	P	CN			-	-	-	-
202	PTD	SO			(2,244,538)	(50,558)	(2,950)	(66)
203	P	SG			-	-	(1,947,042)	(28,569)
204				B1	(1,733,789)	(50,558)	(1,503,512)	(28,635)
205								
206	Total Miscellaneous Revenues			B1	(1,733,836)	(50,559)	(2,196,477)	(38,429)
207	Miscellaneous Expenses							
208	4311 Interest on Customer Deposits							
209	CUST	S			-	-	-	-
210					-	-	-	-
211	Total Miscellaneous Expenses			B1	-	-	-	-
212								
213	Net Misc Revenue and Expense			B1	(1,733,836)	(50,559)	(2,196,477)	(38,429)
214								

2020 PROTOCOL 13-Month Average FERC				JUNE 2021 UNADJUSTED RESULTS			DECEMBER 2023 NORMALIZED RESULTS		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA	
215	500	Operation Supervision & Engineering							
216		P	SG		13,865,751	203,452	14,791,635	217,037	
217		P	SG		1,084,539	15,913	1,173,480	17,218	
218		P	SG		-	-	-	-	
219				B2	14,950,290	219,365	15,965,115	234,256	
220									
221	501	Fuel Related-Non NPC							
222		P	S		6,207,125	-	6,716,162	-	
223		P	SE		16,755,152	236,796	13,557,619	191,606	
224		P	SE		-	-	-	-	
225		P	SE		-	-	-	-	
226		P	SE		264,509	3,738	286,201	4,045	
227				B2	23,226,786	240,534	20,559,982	195,651	
228									
229	501NPC	Fuel Related-NPC							
230		P	S		137,244	-	137,244	-	
231		P	SE		637,368,410	9,007,741	(31,040,758)	(438,690)	
232		P	SE		-	-	-	-	
233		P	SE		-	-	-	-	
234		P	SE		31,040,758	438,690	31,040,758	438,690	
235				B2	668,546,412	9,446,431	137,244	(0)	
236									
237		Total Fuel Related			B2	691,773,198	9,686,965	20,697,226	195,651
238									
239	502	Steam Expenses							
240		P	SG		75,504,557	1,107,875	81,399,777	1,194,376	
241		P	SG		4,617,621	67,754	4,996,305	73,311	
242		P	SG		-	-	-	-	
243				B2	80,122,178	1,175,630	86,396,082	1,267,686	
244									
245	503	Steam From Other Sources-Non-NPC							
246		P	SE		-	-	(1,387)	(20)	
247				B2	-	-	(1,387)	(20)	
248									
249	503NPC	Steam From Other Sources-NPC							
250		P	SE		5,119,912	72,358	-	-	
251				B2	5,119,912	72,358	-	-	
252									
253	505	Electric Expenses							
254		P	SG		1,041,685	15,285	1,126,076	16,523	
255		P	SG		131,171	1,925	141,928	2,083	
256		P	SG		-	-	-	-	
257				B2	1,172,856	17,209	1,268,004	18,605	
258									
259	506	Misc. Steam Expense							
260		P	SG		57,377,431	841,897	61,612,275	904,035	
261		P	SG		-	-	(54,130,364)	(794,253)	
262		P	SG		1,448,672	21,256	1,567,475	23,000	
263				B2	58,826,103	863,153	9,049,386	132,781	
264									
265	507	Rents							
266		P	SG		466,659	6,847	504,929	7,409	
267		P	SG		-	-	-	-	
268		P	SG		237	3	256	4	
269				B2	466,896	6,851	505,186	7,413	
270									
271	510	Maint Supervision & Engineering							
272		P	SG		5,990,074	87,892	6,393,598	93,813	
273		P	SG		1,064,231	15,615	1,138,745	16,709	
274		P	SG		-	-	608,863	8,934	
275				B2	7,054,305	103,508	8,141,206	119,456	
276									
277									
278									
279	511	Maintenance of Structures							
280		P	SG		22,011,978	322,981	23,524,690	345,177	
281		P	SG		2,549,103	37,403	2,727,582	40,022	
282		P	SG		-	-	-	-	
283				B2	24,561,081	360,384	26,252,272	385,199	
284									
285	512	Maintenance of Boiler Plant							
286		P	SG		67,917,271	996,547	72,590,807	1,065,122	
287		P	SG		1,744,893	25,603	1,867,060	27,395	
288		P	SG		-	-	-	-	
289				B2	69,662,164	1,022,150	74,457,868	1,092,517	
290									
291	513	Maintenance of Electric Plant							
292		P	SG		31,093,354	456,232	33,232,179	487,614	
293		P	SG		300,806	4,414	321,867	4,723	
294		P	SG		-	-	-	-	
295				B2	31,394,160	460,645	33,554,047	492,337	

2020 PROTOCOL 13-Month Average FERC				JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
296								
297	514	Maintenance of Misc. Steam Plant						
298		P	SG		10,579,826	155,237	11,312,737	165,991
299		P	SG		1,462,336	21,457	1,564,724	22,959
300		P	SG		-	-	-	-
301				B2	12,042,162	176,694	12,877,460	188,950
302								
303	Total Steam Power Generation			B2	997,145,306	14,164,912	289,162,465	4,134,831
304	517	Operation Super & Engineering						
305		P	SG		-	-	-	-
306				B2	-	-	-	-
307								
308	518	Nuclear Fuel Expense						
309		P	SE		-	-	-	-
310								
311				B2	-	-	-	-
312								
313	519	Coolants and Water						
314		P	SG		-	-	-	-
315				B2	-	-	-	-
316								
317	520	Steam Expenses						
318		P	SG		-	-	-	-
319				B2	-	-	-	-
320								
321								
322								
323	523	Electric Expenses						
324		P	SG		-	-	-	-
325				B2	-	-	-	-
326								
327	524	Misc. Nuclear Expenses						
328		P	SG		-	-	-	-
329				B2	-	-	-	-
330								
331	528	Maintenance Super & Engineering						
332		P	SG		-	-	-	-
333				B2	-	-	-	-
334								
335	529	Maintenance of Structures						
336		P	SG		-	-	-	-
337				B2	-	-	-	-
338								
339	530	Maintenance of Reactor Plant						
340		P	SG		-	-	-	-
341				B2	-	-	-	-
342								
343	531	Maintenance of Electric Plant						
344		P	SG		-	-	-	-
345				B2	-	-	-	-
346								
347	532	Maintenance of Misc Nuclear						
348		P	SG		-	-	-	-
349				B2	-	-	-	-
350								
351	Total Nuclear Power Generation			B2	-	-	-	-
352								
353	535	Operation Super & Engineering						
354		P	SG		-	-	-	-
355		P	SG		-	-	-	-
356		P	SG		-	-	-	-
357		P	SG		9,461,569	138,829	10,209,574	149,805
358		P	SG		1,637,780	24,031	1,698,172	24,917
359								
360				B2	11,099,349	162,860	11,907,745	174,722
361								
362	536	Water For Power						
363		P	SG		-	-	-	-
364		P	SG		294,395	4,320	320,450	4,702
365		P	SG		-	-	-	-
366								
367				B2	294,395	4,320	320,450	4,702
368								
369	537	Hydraulic Expenses						
370		P	SG		-	-	-	-
371		P	SG		4,157,768	61,007	4,537,654	66,581
372		P	SG		317,694	4,662	347,030	5,092
373								
374				B2	4,475,462	65,668	4,884,684	71,673

2020 PROTOCOL 13-Month Average FERC				JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
375								
376	538	Electric Expenses						
377		P	DGP		-	-	-	-
378		P	SG		-	-	-	-
379		P	SG		-	-	-	-
380								
381				B2	-	-	-	-
382								
383	539	Misc. Hydro Expenses						
384		P	SG		-	-	-	-
385		P	SG		11,778,612	172,827	12,714,465	186,559
386		P	SG		6,544,109	96,021	7,024,125	103,065
387								
388								
389				B2	18,322,722	268,849	19,738,590	289,624
390								
391	540	Rents (Hydro Generation)						
392		P	SG		-	-	-	-
393		P	SG		1,430,079	20,983	1,565,719	22,974
394		P	SG		63,838	937	69,893	1,026
395								
396				B2	1,493,917	21,920	1,635,612	23,999
397								
398	541	Maint Supervision & Engineering						
399		P	SG		-	-	-	-
400		P	SG		384	6	412	6
401		P	SG		-	-	-	-
402								
403				B2	384	6	412	6
404								
405	542	Maintenance of Structures						
406		P	SG		-	-	-	-
407		P	SG		742,250	10,891	794,380	11,656
408		P	SG		72,934	1,070	77,959	1,144
409								
410				B2	815,184	11,961	872,339	12,800
411								
412								
413								
414								
415	543	Maintenance of Dams & Waterways						
416		P	SG		-	-	-	-
417		P	SG		693,668	10,178	742,301	10,892
418		P	SG		354,924	5,208	379,931	5,575
419								
420				B2	1,048,592	15,386	1,122,232	16,466
421								
422	544	Maintenance of Electric Plant						
423		P	SG		-	-	-	-
424		P	SG		1,627,801	23,885	1,740,620	25,540
425		P	SG		250,736	3,679	267,929	3,931
426								
427				B2	1,878,537	27,564	2,008,549	29,471
428								
429	545	Maintenance of Misc. Hydro Plant						
430		P	SG		-	-	-	-
431		P	SG		-	-	-	-
432		P	SG		33,000,000	484,208	-	-
433		P	SG		3,005,661	44,102	3,219,179	47,235
434		P	SG		836,709	12,277	896,614	13,156
435								
436				B2	36,842,370	540,587	4,115,794	60,391
437								
438	Total Hydraulic Power Generation			B2	76,270,911	1,119,120	46,606,408	683,854
439								
440	546	Operation Super & Engineering						
441		P	SG		320,354	4,701	348,185	5,109
442		P	SG		-	-	-	-
443		P	SG		-	-	-	-
444				B2	320,354	4,701	348,185	5,109
445								
446	547	Fuel-Non-NPC						
447		P	SE		-	-	-	-
448		P	SE		-	-	-	-
449				B2	-	-	-	-
450								
451	547NPC	Fuel-NPC						
452		P	SE		289,072,443	4,085,376	(1,980,087)	(27,984)
453		P	SE		1,980,087	27,984	1,980,087	27,984
454				B2	291,052,531	4,113,360	-	-

2020 PROTOCOL 13-Month Average					JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
455								
456	548	Generation Expense						
457		P	SG		17,649,317	258,968	19,074,196	279,875
458		P	SG		383,214	5,623	414,355	6,080
459		P	SG		-	-	-	-
460				B2	18,032,530	264,591	19,488,551	285,955
461								
462	549	Miscellaneous Other						
463		P	S		32,386	-	34,815	-
464		P	SG		4,035,159	59,208	4,303,270	63,142
465		P	SG		4,490,304	65,886	4,875,294	71,535
466		P	SG		-	-	-	-
467		P	SG		-	-	498,692	7,317
468				B2	8,557,850	125,094	9,712,072	141,994
469								
470								
471								
472								
473	550	Rents						
474		P	S		377,689	-	410,642	-
475		P	SG		-	-	-	-
476		P	SG		40,789	598	44,347	651
477		P	SG		7,423,249	108,921	8,070,924	118,424
478				B2	7,841,726	109,520	8,525,913	119,075
479								
480	551	Maint Supervision & Engineering						
481		P	SG		-	-	-	-
482				B2	-	-	-	-
483								
484	552	Maintenance of Structures						
485		P	SG		2,300,976	33,762	2,458,446	36,073
486		P	SG		52,439	769	55,985	821
487		P	SG		-	-	-	-
488				B2	2,353,416	34,532	2,514,431	36,894
489								
490	553	Maint of Generation & Electric Plant						
491		P	SG		3,849,587	56,485	4,113,741	60,361
492		P	SG		11,075,955	162,517	11,849,466	173,867
493		P	SG		235,783	3,460	251,973	3,697
494		P	SG		-	-	3,384,987	49,668
495				B2	15,161,325	222,462	19,600,167	287,592
496								
497	554	Maintenance of Misc. Other						
498		P	SG		2,049,813	30,077	2,193,141	32,180
499		P	SG		1,006,710	14,771	1,077,142	15,805
500		P	SG		75,591	1,109	80,745	1,185
501		P	SG		-	-	-	-
502				B2	3,132,114	45,957	3,351,028	49,170
503								
504								
505				B2	346,451,846	4,920,215	63,540,346	925,789
506								
507	555	Purchased Power-Non NPC						
508		DMSC	S		3,990,510	-	3,990,510	-
509					3,990,510	-	3,990,510	-
510								
511	555NPC	Purchased Power-NPC						
512		P	S		10,277,762	-	-	-
513		P	SE		62,781,784	887,277	-	-
514		Seasonal Cont	SG		621,018,560	9,112,181	-	-
515		P	DGP		-	-	-	-
516					694,078,107	9,999,458	-	-
517								
518		Total Purchased Power		B2	698,068,616	9,999,458	3,990,510	-
519								
520	556	System Control & Load Dispatch						
521		P	SG		596,144	8,747	642,687	9,430
522								
523				B2	596,144	8,747	642,687	9,430
524								
525								
526								
527	557	Other Expenses						
528		P	S		6,878,698	-	7,477,422	-
529		P	SG		34,992,756	513,447	38,531,610	565,373
530		P	SGCT		-	-	-	-
531		P	SE		8,552	121	9,298	131
532		P	SG		-	-	-	-
533		P	TROJP		-	-	-	-
534								
535				B2	41,880,006	513,568	46,018,330	565,504

2020 PROTOCOL 13-Month Average FERC				JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
536								
537	Embedded Cost Differentials							
538	Company Owned Hydro	P	DGP		-	-	-	-
539	Company Owned Hydro	P	SG		-	-	-	-
540	Mid-C Contract	P	MC		-	-	-	-
541	Mid-C Contract	P	SG		-	-	-	-
542	Existing QF Contracts	P	S		-	-	-	-
543	Existing QF Contracts	P	SG		-	-	-	-
544								
545					-	-	-	-
546								
547								
548								
549								
550	2020 Protocol Adjustment							
551	Baseline ECD	P	S		(10,164,458)	-	(10,164,458)	-
552		P	S		-	-	-	-
553	2020 Protocol Adjustment				(10,164,458)	-	(10,164,458)	-
554								
555	Total Other Power Supply			B2	730,380,310	10,521,773	40,487,069	574,934
556								
557	Total Production Expense			B2	2,150,248,373	30,726,021	439,796,288	6,319,409
558								
559								
560	Summary of Production Expense by Factor							
561	S				17,736,957	-	8,602,339	-
562	SG				1,088,119,808	15,965,940	417,342,218	6,123,646
563	SE				1,044,391,607	14,760,081	13,851,731	195,762
564	SNPPH				-	-	-	-
565	TROJP				-	-	-	-
566	SGCT				-	-	-	-
567	DGP				-	-	-	-
568	DEU				-	-	-	-
569	DEP				-	-	-	-
570	SNPPS				-	-	-	-
571	SNPPO				-	-	-	-
572	DGU				-	-	-	-
573	MC				-	-	-	-
574	SSGCT				-	-	-	-
575	SSECT				-	-	-	-
576	SSGC				-	-	-	-
577	SSGCH				-	-	-	-
578	SSECH				-	-	-	-
579	Total Production Expense by Factor				2,150,248,373	30,726,021	439,796,288	6,319,409
580	560 Operation Supervision & Engineering							
581	T		SG		8,985,016	131,837	9,572,487	140,457
582	T		SG		-	-	-	-
583								
584				B2	8,985,016	131,837	9,572,487	140,457
585								
586	561 Load Dispatching							
587	T		SG		17,775,685	260,822	18,813,012	276,043
588	T		SG		-	-	-	-
589								
590				B2	17,775,685	260,822	18,813,012	276,043
591	562 Station Expense							
592	T		SG		3,230,138	47,396	3,414,591	50,102
593	T		SG		-	-	-	-
594								
595				B2	3,230,138	47,396	3,414,591	50,102
596								
597	563 Overhead Line Expense							
598	T		SG		961,278	14,105	1,015,983	14,907
599	T		SG		-	-	-	-
600								
601				B2	961,278	14,105	1,015,983	14,907
602								
603	564 Underground Line Expense							
604	T		SG		-	-	-	-
605								
606				B2	-	-	-	-
607								
608	565 Transmission of Electricity by Others							
609	T		SG		-	-	-	-
610	T		SE		-	-	-	-
611					-	-	-	-
612								
613	565NPC Transmission of Electricity by Others-NPC							
614	T		SG		133,395,046	1,957,300	-	-
615	T		SE		15,971,607	225,722	-	-
616					149,366,653	2,183,022	-	-
617								
618	Total Transmission of Electricity by Others			B2	149,366,653	2,183,022	-	-

2020 PROTOCOL 13-Month Average FERC				JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
619								
620	566	Misc. Transmission Expense						
621		T	SG		3,609,107	52,956	3,777,521	55,427
622		T	SG		-	-	(4,743,194)	(69,597)
623								
624				B2	3,609,107	52,956	(965,673)	(14,169)
625								
626	567	Rents - Transmission						
627		T	SG		2,481,704	36,414	2,598,518	38,128
628		T	SG		-	-	-	-
629								
630				B2	2,481,704	36,414	2,598,518	38,128
631								
632	568	Maint Supervision & Engineering						
633		T	SG		845,051	12,399	900,603	13,215
634		T	SG		-	-	-	-
635								
636				B2	845,051	12,399	900,603	13,215
637								
638	569	Maintenance of Structures						
639		T	SG		5,239,955	76,886	5,630,919	82,622
640		T	SG		-	-	-	-
641								
642				B2	5,239,955	76,886	5,630,919	82,622
643								
644	570	Maintenance of Station Equipment						
645		T	SG		10,323,490	151,476	11,078,626	162,556
646		T	SG		-	-	-	-
647								
648				B2	10,323,490	151,476	11,078,626	162,556
649								
650	571	Maintenance of Overhead Lines						
651		T	SG		17,662,920	259,167	19,078,111	279,932
652		T	SG		-	-	827,216	12,138
653								
654				B2	17,662,920	259,167	19,905,327	292,070
655								
656	572	Maintenance of Underground Lines						
657		T	SG		169,970	2,494	183,303	2,690
658		T	SG		-	-	-	-
659								
660				B2	169,970	2,494	183,303	2,690
661								
662	573	Maint of Misc. Transmission Plant						
663		T	SG		177,081	2,598	191,882	2,815
664		T	SG		-	-	-	-
665								
666				B2	177,081	2,598	191,882	2,815
667								
668	Total Transmission Expense			B2	220,828,048	3,231,573	72,339,577	1,061,436
669								
670	Summary of Transmission Expense by Factor							
671		SE			15,971,607	225,722	-	-
672		SG			204,856,441	3,005,851	72,339,577	1,061,436
673		SNPT			-	-	-	-
674	Total Transmission Expense by Factor				220,828,048	3,231,573	72,339,577	1,061,436
675	580	Operation Supervision & Engineering						
676		DPW	S		1,694,447	656,646	5,205,871	4,097,367
677		DPW	SNPD		8,121,601	309,568	8,666,742	330,347
678				B2	9,816,048	966,215	13,872,612	4,427,715
679								
680	581	Load Dispatching						
681		DPW	S		-	-	-	-
682		DPW	SNPD		12,715,437	484,670	13,559,808	516,855
683				B2	12,715,437	484,670	13,559,808	516,855
684								
685	582	Station Expense						
686		DPW	S		4,235,076	104,284	4,538,582	111,839
687		DPW	SNPD		17,180	655	18,463	704
688				B2	4,252,256	104,939	4,557,044	112,543
689								
690	583	Overhead Line Expenses						
691		DPW	S		9,361,055	381,378	10,002,221	404,541
692		DPW	SNPD		166	6	177	7
693				B2	9,361,221	381,384	10,002,399	404,548
694								
695	584	Underground Line Expense						
696		DPW	S		417	-	448	-
697		DPW	SNPD		-	-	-	-
698				B2	417	-	448	-
699								
700	585	Street Lighting & Signal Systems						
701		DPW	S		-	-	-	-
702		DPW	SNPD		323,751	12,340	345,928	13,186
703				B2	323,751	12,340	345,928	13,186

2020 PROTOCOL FERC 13-Month Average				JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
704								
705	586	Meter Expenses						
706		DPW	S		2,750,524	101,200	2,938,062	108,096
707		DPW	SNPD		-	-	-	-
708				B2	2,750,524	101,200	2,938,062	108,096
709								
710	587	Customer Installation Expenses						
711		DPW	S		16,553,911	556,637	17,688,152	594,681
712		DPW	SNPD		-	-	-	-
713				B2	16,553,911	556,637	17,688,152	594,681
714								
715	588	Misc. Distribution Expenses						
716		DPW	S		415,049	(89,604)	445,326	(96,182)
717		DPW	SNPD		662,605	25,256	690,433	26,317
718				B2	1,077,654	(64,348)	1,135,759	(69,865)
719								
720	589	Rents						
721		DPW	S		3,526,824	86,154	3,786,702	92,455
722		DPW	SNPD		25,331	966	27,235	1,038
723				B2	3,552,155	87,120	3,813,937	93,493
724								
725	590	Maint Supervision & Engineering						
726		DPW	S		2,797,810	121,382	2,989,774	129,778
727		DPW	SNPD		2,560,779	97,608	2,730,666	104,084
728				B2	5,358,589	218,990	5,720,440	233,862
729								
730	591	Maintenance of Structures						
731		DPW	S		1,756,099	178,410	1,902,591	193,293
732		DPW	SNPD		59,698	2,275	64,671	2,465
733				B2	1,815,797	180,686	1,967,262	195,758
734								
735	592	Maintenance of Station Equipment						
736		DPW	S		7,199,867	328,738	7,711,709	347,434
737		DPW	SNPD		1,565,281	59,663	1,673,276	63,780
738				B2	8,765,148	388,401	9,384,985	411,214
739	593	Maintenance of Overhead Lines						
740		DPW	S		110,312,452	8,790,813	132,027,088	23,258,232
741		DPW	SNPD		2,450,344	93,399	3,422,594	130,458
742				B2	112,762,796	8,884,212	135,449,682	23,388,690
743								
744	594	Maintenance of Underground Lines						
745		DPW	S		28,989,233	460,050	31,191,579	493,043
746		DPW	SNPD		23,258	887	24,886	949
747				B2	29,012,491	460,937	31,216,465	493,992
748								
749	595	Maintenance of Line Transformers						
750		DPW	S		-	-	-	-
751		DPW	SNPD		1,101,111	41,971	1,176,751	44,854
752				B2	1,101,111	41,971	1,176,751	44,854
753								
754	596	Maint of Street Lighting & Signal Sys.						
755		DPW	S		1,868,303	47,773	2,007,380	51,132
756		DPW	SNPD		-	-	-	-
757				B2	1,868,303	47,773	2,007,380	51,132
758								
759	597	Maintenance of Meters						
760		DPW	S		691,372	15,995	740,024	17,113
761		DPW	SNPD		26,553	1,012	29,956	1,142
762				B2	717,925	17,008	769,980	18,255
763								
764	598	Maint of Misc. Distribution Plant						
765		DPW	S		1,430,122	100,384	1,548,472	108,665
766		DPW	SNPD		4,553,196	173,553	4,959,600	189,043
767				B2	5,983,318	273,937	6,508,073	297,709
768								
769	Total Distribution Expense			B2	227,788,851	13,144,071	262,115,166	31,336,716
770								
771								
772	Summary of Distribution Expense by Factor							
773		S			193,582,559	11,840,241	224,723,981	29,911,489
774		SNPD			34,206,291	1,303,830	37,391,185	1,425,228
775								
776	Total Distribution Expense by Factor				227,788,851	13,144,071	262,115,166	31,336,716
777								
778	901	Supervision						
779					615	-	678	-
780		CUST	S		2,256,716	52,898	2,426,582	56,880
781		CUST	CN		2,257,332	52,898	2,427,260	56,880

2020 PROTOCOL 13-Month Average FERC				JUNE 2021 UNADJUSTED RESULTS			DECEMBER 2023 NORMALIZED RESULTS		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA	
782									
783	902	Meter Reading Expense							
784		CUST	S		12,882,743	407,897	13,855,415	438,267	
785		CUST	CN		388,569	9,108	417,369	9,783	
786				B2	13,271,313	417,005	14,272,784	448,051	
787									
788	903	Customer Receipts & Collections							
789		CUST	S		3,369,238	25,159	3,624,558	27,091	
790		CUST	CN		39,229,538	919,558	42,329,217	992,215	
791				B2	42,598,776	944,716	45,953,775	1,019,307	
792									
793	904	Uncollectible Accounts							
794		CUST	S		11,886,522	237,265	13,091,438	261,357	
795		P	SG		-	-	-	-	
796		CUST	CN		141,303	3,312	155,627	3,648	
797				B2	12,027,825	240,577	13,247,065	265,005	
798									
799	905	Misc. Customer Accounts Expense							
800		CUST	S		-	-	-	-	
801		CUST	CN		25,493	598	28,077	658	
802				B2	25,493	598	28,077	658	
803									
804	Total Customer Accounts Expense			B2	70,180,739	1,655,795	75,928,961	1,789,900	
805									
806	Summary of Customer Accts Exp by Factor								
807		S			28,139,119	670,321	30,572,089	726,715	
808		CN			42,041,620	985,474	45,356,872	1,063,185	
809		SG			-	-	-	-	
810	Total Customer Accounts Expense by Factor				70,180,739	1,655,795	75,928,961	1,789,900	
811									
812	907	Supervision							
813		CUST	S		-	-	-	-	
814		CUST	CN		2,906	68	3,100	73	
815				B2	2,906	68	3,100	73	
816									
817	908	Customer Assistance							
818		CUST	S		109,367,868	7,879	119,374,904	8,611	
819		CUST	CN		2,019,273	47,333	2,156,390	50,547	
820									
821									
822				B2	111,387,142	55,212	121,531,295	59,158	
823									
824	909	Informational & Instructional Adv							
825		CUST	S		1,954,258	122,671	2,231,821	154,869	
826		CUST	CN		2,683,338	62,899	2,807,198	65,802	
827				B2	4,637,595	185,570	5,039,019	220,670	
828									
829	910	Misc. Customer Service							
830		CUST	S		-	-	-	-	
831		CUST	CN		1,766	41	1,930	45	
832									
833				B2	1,766	41	1,930	45	
834									
835	Total Customer Service Expense			B2	116,029,408	240,891	126,575,344	279,947	
836									
837									
838	Summary of Customer Service Exp by Factor								
839		S			111,322,126	130,550	121,606,725	163,480	
840		CN			4,707,282	110,341	4,968,619	116,467	
841									
842	Total Customer Service Expense by Factor				116,029,408	240,891	126,575,344	279,947	
843									
844									
845	911	Supervision							
846		CUST	S		-	-	-	-	
847		CUST	CN		-	-	-	-	
848				B2	-	-	-	-	
849									
850	912	Demonstration & Selling Expense							
851		CUST	S		-	-	-	-	
852		CUST	CN		-	-	-	-	
853				B2	-	-	-	-	
854									
855	913	Advertising Expense							
856		CUST	S		-	-	-	-	
857		CUST	CN		-	-	-	-	
858				B2	-	-	-	-	

2020 PROTOCOL 13-Month Average FERC					JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
859								
860	916	Misc. Sales Expense						
861		CUST	S		-	-	-	-
862		CUST	CN		-	-	-	-
863				B2	-	-	-	-
864								
865	Total Sales Expense			B2	-	-	-	-
866								
867								
868	Total Sales Expense by Factor							
869	S				-	-	-	-
870	CN				-	-	-	-
871	Total Sales Expense by Factor				-	-	-	-
872								
873	Total Customer Service Exp Including Sales			B2	116,029,408	240,891	126,575,344	279,947
874	920	Administrative & General Salaries						
875		PTD	S		2,285,428	-	2,439,938	-
876		CUST	CN		-	-	-	-
877		PTD	SO		76,467,813	1,722,430	81,551,028	1,836,929
878				B2	78,753,241	1,722,430	83,990,966	1,836,929
879								
880	921	Office Supplies & expenses						
881		PTD	S		2,345,814	2,152	2,518,313	2,310
882		CUST	CN		87,451	2,050	93,881	2,201
883		PTD	SO		8,230,193	185,384	10,190,643	229,543
884				B2	10,663,458	189,586	12,802,838	234,054
885								
886	922	A&G Expenses Transferred						
887		PTD	S		-	-	-	-
888		CUST	CN		-	-	-	-
889		PTD	SO		(37,446,530)	(843,480)	(39,901,016)	(898,767)
890				B2	(37,446,530)	(843,480)	(39,901,016)	(898,767)
891								
892	923	Outside Services						
893		PTD	S		1,045,345	80,060	1,091,542	83,599
894		CUST	CN		-	-	-	-
895		PTD	SO		22,722,700	511,827	23,726,885	534,446
896				B2	23,768,045	591,887	24,818,427	618,044
897								
898	924	Property Insurance						
899		PT	S		11,665,617	1,889,391	11,420,823	1,644,597
900		PT	SG		-	-	-	-
901		PTD	SO		4,371,510	98,468	3,612,548	81,372
902				B2	16,037,127	1,987,859	15,033,371	1,725,970
903								
904	925	Injuries & Damages						
905		PTD	S		1,484,743	-	1,484,743	-
906		PTD	SO		151,600,598	3,414,789	38,968,000	877,751
907				B2	153,085,341	3,414,789	40,452,743	877,751
908								
909	926	Employee Pensions & Benefits						
910		LABOR	S		5,664,605	26,385	6,050,629	55,427
911		CUST	CN		-	-	-	-
912		LABOR	SO		114,566,722	2,580,605	117,282,586	2,641,779
913				B2	120,231,327	2,606,990	123,333,215	2,697,206
914								
915	927	Franchise Requirements						
916		DMSC	S		-	-	-	-
917		DMSC	SO		-	-	-	-
918				B2	-	-	-	-
919								
920	928	Regulatory Commission Expense						
921		DMSC	S		18,139,814	558,208	19,684,808	733,243
922		P	SE		-	-	-	-
923		DMSC	SO		2,239,683	50,449	2,414,462	54,386
924		FERC	SG		4,289,878	62,945	4,628,933	67,920
925				B2	24,669,376	671,602	26,728,203	855,549
926								
927	929	Duplicate Charges						
928		LABOR	S		-	-	-	-
929		LABOR	SO		(124,736,799)	(2,809,685)	(124,966,218)	(2,814,852)
930				B2	(124,736,799)	(2,809,685)	(124,966,218)	(2,814,852)
931								
932	930	Misc General Expenses						
933		PTD	S		21,320	-	22,403	-
934		CUST	CN		-	-	-	-
935		P	SG		-	-	-	-
936		LABOR	SO		2,246,757	50,608	2,360,872	53,178
937				B2	2,268,077	50,608	2,383,275	53,178

2020 PROTOCOL 13-Month Average					JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
938								
939	931	Rents						
940		PTD	S		1,032,000	51,037	1,113,828	55,084
941		PTD	SO		2,060,717	46,417	2,224,113	50,098
942				B2	3,092,716	97,454	3,337,941	105,182
943								
944	935	Maintenance of General Plant						
945		G	S		392,947	117,098	413,024	123,079
946		CUST	CN		27,697	649	29,091	682
947		G	SO		26,118,338	588,313	27,466,142	618,672
948				B2	26,538,982	706,061	27,908,256	742,433
949								
950	Total Administrative & General Expense			B2	296,924,361	8,386,103	195,922,001	6,032,678
951								
952	Summary of A&G Expense by Factor							
953		S			44,077,632	2,724,333	46,240,050	2,697,339
954		SE			-	-	-	-
955		SO			248,441,702	5,596,126	144,930,045	3,264,536
956		SG			4,289,878	62,945	4,628,933	67,920
957		CN			115,148	2,699	122,972	2,883
958	Total A&G Expense by Factor				296,924,361	8,386,103	195,922,001	6,032,678
959								
960	Total O&M Expense				3,081,999,779	57,384,454	1,172,677,337	46,820,086
961	403SP	Steam Depreciation						
962		P	S		180,756,088	-	180,756,088	-
963		P	SG		40,420,413	593,087	40,420,413	593,087
964		P	SG		33,611,594	493,182	33,611,594	493,182
965		P	SG		223,954,796	3,286,080	321,699,067	4,720,278
966		P	SG		7,589,695	111,363	7,589,695	111,363
967				B3	486,332,585	4,483,712	584,076,856	5,917,910
968	403NP	Nuclear Depreciation						
969		P	SG		-	-	-	-
970				B3	-	-	-	-
971								
972	403HP	Hydro Depreciation						
973		P	SG		(24,185,191)	(354,868)	(24,185,191)	(354,868)
974		P	SG		1,348,641	19,789	1,348,641	19,789
975		P	SG		46,696,890	685,182	21,242,964	311,697
976		P	SG		6,934,787	101,754	9,125,713	133,901
977		P	SG		-	-	28,116,151	412,547
978				B3	30,795,127	451,856	35,648,277	523,066
979								
980	403OP	Other Production Depreciation						
981		P	S		4,783	-	4,783	-
982		P	SG		-	-	-	-
983		P	SG		65,951,638	967,706	68,987,276	1,012,248
984		P	SG		3,697,797	54,258	3,697,797	54,258
985		P	SG		97,958,758	1,437,345	149,138,204	2,188,299
986				B3	167,612,977	2,459,309	221,828,060	3,254,804
987								
988	403TP	Transmission Depreciation						
989		T	SG		8,458,141	124,106	8,458,141	124,106
990		T	SG		10,613,292	155,728	10,613,292	155,728
991		T	SG		106,315,401	1,559,962	120,763,313	1,771,955
992				B3	125,386,834	1,839,796	139,834,746	2,051,790
993								
994								
995								
996	403	Distribution Depreciation						
997	360	Land & Land Rights	DPW	S	420,462	11,929	713,353	31,257
998	361	Structures	DPW	S	2,158,154	98,217	2,713,358	134,855
999	362	Station Equipment	DPW	S	12,341,072	850,057	16,947,818	1,154,059
1000	363	Storage Battery Equip	DPW	S	-	-	-	-
1001	364	Poles & Towers	DPW	S	45,813,613	2,723,804	51,834,123	3,121,102
1002	365	OH Conductors	DPW	S	20,782,723	913,091	24,571,218	1,163,097
1003	366	UG Conduit	DPW	S	9,700,542	459,629	11,580,136	583,665
1004	367	UG Conductor	DPW	S	21,530,296	532,680	25,915,010	822,030
1005	368	Line Trans	DPW	S	35,711,989	1,290,244	42,348,992	1,728,225
1006	369	Services	DPW	S	20,733,655	639,677	24,837,819	910,513
1007	370	Meters	DPW	S	9,771,798	294,358	10,895,248	368,496
1008	371	Inst Cust Prem	DPW	S	478,452	14,918	517,295	17,482
1009	372	Leased Property	DPW	S	-	-	-	-
1010	373	Street Lighting	DPW	S	2,248,401	27,744	2,526,577	46,101
1011				B3	181,691,155	7,856,350	215,400,947	10,080,881

2020 PROTOCOL				JUNE 2021		DECEMBER 2023		
13-Month Average				UNADJUSTED RESULTS		NORMALIZED RESULTS		
FERC		BUS		Ref				
ACCT	DESCRIP	FUNC	FACTOR		TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1012								
1013	403GP	General Depreciation						
1014		G-SITUS	S		15,621,693	429,862	18,034,736	476,983
1015		G-DGP	SG		18,231	268	18,231	268
1016		G-DGU	SG		51,315	753	51,315	753
1017		P	SE		108,300	1,531	107,563	1,520
1018		CUST	CN		966,692	22,660	887,565	20,805
1019		G-SG	SG		10,111,049	148,359	10,576,999	155,196
1020		PTD	SO		16,310,325	367,389	22,888,605	515,564
1021		G-SG	SG		8,187	120	8,187	120
1022		G-SG	SG		66,807	980	66,807	980
1023				B3	43,262,598	971,920	52,640,009	1,172,189
1024								
1025	403GV0	General Vehicles						
1026		G-SG	SG		-	-	-	-
1027				B3	-	-	-	-
1028								
1029	403MP	Mining Depreciation						
1030		P	SE		-	-	-	-
1031				B3	-	-	-	-
1032								
1033	403EP	Experimental Plant Depreciation						
1034		P	SG		-	-	-	-
1035		P	SG		-	-	-	-
1036				B3	-	-	-	-
1037	4031	ARO Depreciation						
1038		P	S		-	-	-	-
1039				B3	-	-	-	-
1040								
1041								
1042	Total Depreciation Expense			B3	1,035,081,277	18,062,943	1,249,428,895	23,000,640
1043								
1044	Summary	S			197,317,632	8,286,212	233,440,466	10,557,865
1045		DGP			-	-	-	-
1046		DGU			-	-	-	-
1047		SG			639,622,241	9,385,152	811,348,608	11,904,887
1048		SO			16,310,325	367,389	22,888,605	515,564
1049		CN			966,692	22,660	887,565	20,805
1050		SE			108,300	1,531	107,563	1,520
1051		SSGCH			-	-	-	-
1052		SSGCT			-	-	-	-
1053	Total Depreciation Expense By Factor				854,325,189	18,062,943	1,068,672,807	23,000,640
1054								
1055	404GP	Amort of LT Plant - Leasehold Improvements						
1056		I-SITUS	S		440,350	20	472,342	-
1057		I-SG	SG		-	-	-	-
1058		PTD	SO		247,138	5,567	108,292	2,439
1059		I-DGU	SG		-	-	-	-
1060		CUST	CN		-	-	-	-
1061		I-DGP	SG		-	-	-	-
1062				B4	687,488	5,587	580,634	2,439
1063								
1064	404SP	Amort of LT Plant - Cap Lease Steam						
1065		P	SG		-	-	-	-
1066		P	SG		-	-	-	-
1067				B4	-	-	-	-
1068								
1069	404IP	Amort of LT Plant - Intangible Plant						
1070		I-SITUS	S		4,421,013	1,765	4,418,663	1,765
1071		P	SE		1,821	26	(17,760)	(251)
1072		I-SG	SG		16,038,025	235,325	7,022,282	103,038
1073		PTD	SO		14,405,872	324,491	30,638,541	690,130
1074		CUST	CN		13,528,148	317,106	13,779,006	322,986
1075		I-SG	SG		2,694,702	39,539	2,679,541	39,317
1076		I-SG	SG		293,112	4,301	311,459	4,570
1077		I-DGP	SG		78,646	1,154	78,646	1,154
1078		I-SG	SG		-	-	-	-
1079		I-SG	SG		13,762	202	13,762	202
1080		I-DGU	SG		14,143	208	14,143	208
1081				B4	51,489,245	924,116	58,938,283	1,163,118
1082								
1083	404MP	Amort of LT Plant - Mining Plant						
1084		P	SE		-	-	-	-
1085				B4	-	-	-	-
1086								
1087	404OP	Amort of LT Plant - Other Plant						
1088		P	SG		-	-	-	-
1089				B4	-	-	-	-
1090								
1091								

2020 PROTOCOL 13-Month Average				Ref	JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR		TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1092	404HP	Amortization of Other Electric Plant						
1093		P	SG		311,696	4,573	311,696	4,573
1094		P	SG		-	-	-	-
1095		P	SG		-	-	-	-
1096				B4	311,696	4,573	311,696	4,573
1097								
1098	Total Amortization of Limited Term Plant			B4	52,488,428	934,277	59,830,613	1,170,131
1099								
1100								
1101	405	Amortization of Other Electric Plant						
1102		GP	S		-	-	-	-
1103								
1104				B4	-	-	-	-
1105								
1106	406	Amortization of Plant Acquisition Adj						
1107		P	S		301,635	-	301,635	-
1108		P	SG		-	-	-	-
1109		P	SG		-	-	-	-
1110		P	SG		6,496,204	95,319	1,789,996	26,265
1111		P	SO		-	-	-	-
1112				B4	6,797,839	95,319	2,091,631	26,265
1113	407	Amort of Prop Losses, Unrec Plant, etc						
1114		DPW	S		2,513,687	-	4,230,289	1,716,603
1115		GP	SO		-	-	-	-
1116		P	SG-P		-	-	-	-
1117		P	SE		-	-	-	-
1118		P	SG		23,824	350	83,064,129	1,218,797
1119		P	TROJP		-	-	-	-
1120				B4	2,537,511	350	87,294,418	2,935,399
1121								
1122	Total Amortization Expense			B4	61,823,778	1,029,945	149,216,662	4,131,795
1123								
1124								
1125								
1126	Summary of Amortization Expense by Factor							
1127		S			7,676,686	1,786	9,422,930	1,718,368
1128		SE			1,821	26	(17,760)	(251)
1129		TROJP			-	-	-	-
1130		DGP			-	-	-	-
1131		DGU			-	-	-	-
1132		SO			14,653,009	330,058	30,746,833	692,570
1133		SSGCT			-	-	-	-
1134		SSGCH			-	-	-	-
1135		CN			13,528,148	317,106	13,779,006	322,986
1136		SG			25,964,114	380,970	95,285,654	1,398,123
1137	Total Amortization Expense by Factor				61,823,778	1,029,945	149,216,662	4,131,795
1138	408	Taxes Other Than Income						
1139		DMSC	S		33,900,676	1,223,467	33,900,897	1,223,688
1140		GP	GPS		161,965,403	3,648,256	185,977,000	4,189,115
1141		GP	SO		13,226,755	297,931	13,226,755	297,931
1142		P	SE		871,530	12,317	871,530	12,317
1143		P	SG		2,232,349	32,755	2,540,582	37,278
1144		DMSC	OPRV-ID		-	-	-	-
1145		GP	EXCTAX		-	-	-	-
1146		GP	SG		-	-	-	-
1147								
1148								
1149								
1150	Total Taxes Other Than Income			B5	212,196,714	5,214,726	236,516,765	5,760,329
1151								
1152								
1153	41140	Deferred Investment Tax Credit - Fed						
1154		PTD	DGU		(1,703,368)	-	(768,452)	-
1155								
1156				B7	(1,703,368)	-	(768,452)	-
1157								
1158	41141	Deferred Investment Tax Credit - Idaho						
1159		PTD	DGU		-	-	-	-
1160								
1161				B7	-	-	-	-
1162								
1163	Total Deferred ITC			B7	(1,703,368)	-	(768,452)	-
1164								
1165								
1166	427	Interest on Long-Term Debt						
1167		GP	S		389,199,383	7,172,861	383,860,901	8,153,466
1168		GP	SNP		-	-	-	-
1169				B6	389,199,383	7,172,861	383,860,901	8,153,466

2020 PROTOCOL 13-Month Average FERC				JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1170								
1171	428	Amortization of Debt Disc & Exp						
1172		GP	SNP		5,103,007	107,690	5,103,007	107,690
1173				B6	5,103,007	107,690	5,103,007	107,690
1174								
1175	429	Amortization of Premium on Debt						
1176		GP	SNP		(11,026)	(233)	(11,026)	(233)
1177				B6	(11,026)	(233)	(11,026)	(233)
1178								
1179	431	Other Interest Expense						
1180		NUTIL	OTH		-	-	-	-
1181		GP	SO		-	-	-	-
1182		GP	SNP		18,548,860	391,440	18,548,860	391,440
1183				B6	18,548,860	391,440	18,548,860	391,440
1184								
1185	432	AFUDC - Borrowed						
1186		GP	SNP		(38,314,971)	(808,568)	(38,314,971)	(808,568)
1187					(38,314,971)	(808,568)	(38,314,971)	(808,568)
1188								
1189		Total Elec. Interest Deductions for Tax		B6	374,525,254	6,863,191	369,186,772	7,843,795
1190								
1191		Non-Regulated Portion of Interest						
1192		427 NUTIL	NUTIL		-	-	-	-
1193		428 NUTIL	NUTIL		-	-	-	-
1194		429 NUTIL	NUTIL		-	-	-	-
1195		431 NUTIL	NUTIL		-	-	-	-
1196								
1197		Total Non-Regulated Interest			-	-	-	-
1198								
1199		Total Interest Deductions for Tax		B6	374,525,254	6,863,191	369,186,772	7,843,795
1200								
1201								
1202	419	Interest & Dividends						
1203		GP	S		-	-	-	-
1204		GP	SNP		(79,165,909)	(1,670,653)	(165,678,539)	(3,496,346)
1205		Total Operating Deductions for Tax		B6	(79,165,909)	(1,670,653)	(165,678,539)	(3,496,346)
1206								
1207								
1208	41010	Deferred Income Tax - Federal-DR						
1209		GP	S		309,752	(102,084)	(4,381,061)	1,401,858
1210		P	TROJD		-	-	-	-
1211		PT	SG		510,498	7,491	510,498	7,491
1212		LABOR	SO		(19,941,046)	(449,170)	14,204,966	319,966
1213		GP	SNP		28,884,552	609,556	56,979,425	1,202,448
1214		P	SE		(281,840)	(3,983)	207,998	2,940
1215		PT	SG		37,571,837	551,290	34,219,360	502,099
1216		GP	GPS		49,230,998	1,108,924	11,727,615	264,163
1217		DITEXP	DITEXP		-	-	-	-
1218		CUST	BADDEBT		-	-	-	-
1219		CUST	CN		-	-	-	-
1220		IBT	IBT		-	-	-	-
1221		DPW	CIAC		-	-	-	-
1222		GP	SCHMDEXP		-	-	-	-
1223		TAXDEPR	TAXDEPR		301,248,033	5,729,327	302,402,083	5,751,275
1224		DPW	SNPD		238,377	9,086	-	-
1225				B7	397,771,161	7,460,436	415,870,884	9,452,239
1226								
1227								
1228								
1229	41110	Deferred Income Tax - Federal-CR						
1230		GP	S		(181,173,017)	(3,580,404)	(143,324,055)	(2,094,313)
1231		P	SE		(9,598,996)	(135,660)	(786,657)	(11,118)
1232		PT	SG		(1,109,267)	(16,276)	(1,109,267)	(16,276)
1233		GP	SNP		(17,992,952)	(379,709)	(34,818,875)	(734,789)
1234		PT	SG		(680,477)	(9,985)	(35,538,258)	(521,451)
1235		GP	GPS		1,212,047	27,301	-	-
1236		LABOR	SO		(10,150,835)	(228,647)	(4,186,534)	(94,301)
1237		PT	SNPD		(937,677)	(35,741)	-	-
1238		CUST	BADDEBT		(873,780)	(17,480)	(0)	(0)
1239		P	SG		-	-	-	-
1240		DITEXP	SG		-	-	-	-
1241		P	TROJD		11,239	164	(1)	(0)
1242		IBT	CN		-	-	-	-
1243		DPW	CIAC		(29,968,119)	(1,142,285)	(15,950,883)	(607,995)
1244		GP	SCHMDEXP		(211,410,319)	(3,891,836)	(269,406,335)	(4,959,480)
1245		TAXDEPR	TAXDEPR		-	-	-	-
1246				B7	(462,672,154)	(9,410,557)	(505,120,865)	(9,039,724)
1247								
1248		Total Deferred Income Taxes		B7	(64,900,993)	(1,950,121)	(89,249,981)	412,516

2020 PROTOCOL 13-Month Average					JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1249	SCHMAF	Additions - Flow Through						
1250		SCHMAF	S		-	-	-	-
1251		SCHMAF	SNP		-	-	-	-
1252		SCHMAF	SO		-	-	-	-
1253		SCHMAF	SE		-	-	-	-
1254		SCHMAF	TROJP		-	-	-	-
1255		SCHMAF	SG		-	-	-	-
1256				B6	-	-	-	-
1257								
1258	SCHMAP	Additions - Permanent						
1259		P	S		-	-	-	-
1260		P	SE		55,517	785	44,959	635
1261		LABOR	SNP		-	-	-	-
1262		SCHMAP-SO	SO		3,374,502	76,010	2,925,659	65,900
1263		SCHMAP	SG		-	-	-	-
1264		DPW	SCHMDEXP		149,749	2,757	128,191	2,360
1265				B6	3,579,768	79,552	3,098,809	68,895
1266								
1267	SCHMAT	Additions - Temporary						
1268		SCHMAT-SITUS	S		117,375,678	485,745	(36,929,076)	1,795,562
1269		P	SG		-	-	-	-
1270		DPW	CIAC		121,888,015	4,645,966	64,876,324	2,472,870
1271		SCHMAT-SNP	SNP		73,181,946	1,544,372	141,617,286	2,988,576
1272		P	TROJD		(45,715)	(666)	0	0
1273		P	SG		-	-	-	-
1274		SCHMAT-SE	SE		39,041,566	551,763	3,199,526	45,218
1275		P	SG		2,832,821	41,566	149,125,003	2,188,105
1276		SCHMAT-GPS	GPS		(4,929,707)	(111,041)	-	-
1277		SCHMAT-SO	SO		41,286,045	929,964	17,027,698	383,547
1278		SCHMAT-SNP	SNPD		3,813,773	145,368	(0)	(0)
1279		CUST	BADDEBT		3,553,889	71,095	0	0
1280		P	CN		-	-	-	-
1281		BOOKDEPR	SCHMDEXP		859,859,922	15,829,095	1,095,744,575	20,171,477
1282				B6	1,257,858,233	24,133,227	1,434,661,336	30,045,356
1283								
1284	TOTAL SCHEDULE - M ADDITIONS			B6	1,261,438,001	24,212,779	1,437,760,145	30,114,252
1285								
1286	SCHMDF	Deductions - Flow Through						
1287		SCHMDF	S		-	-	-	-
1288		SCHMDF	DGP		-	-	-	-
1289		SCHMDF	DGU		-	-	-	-
1290				B6	-	-	-	-
1291	SCHMDP	Deductions - Permanent						
1292		SCHMDP	S		-	-	-	-
1293		P	SE		6,410,304	90,595	1,101,362	15,565
1294		PTD	SNP		109,994	2,321	107,935	2,278
1295		BOOKDEPR	SCHMDEXP		-	-	-	-
1296		P	SG		-	-	-	-
1297		SCHMDP-SO	SO		-	-	-	-
1298				B6	6,520,299	92,916	1,209,297	17,843
1299								
1300	SCHMDT	Deductions - Temporary						
1301		GP	S		1,259,837	(415,204)	(17,818,909)	5,701,713
1302		CUST	BADDEBT		-	-	-	-
1303		SCHMDT-SNP	SNP		117,480,879	2,479,221	231,749,923	4,890,663
1304		CUST	CN		-	-	-	-
1305		SCHMDT	SG		2,076,324	30,466	2,076,324	30,466
1306		CUST	DGP		-	-	-	-
1307		P	SE		(1,146,315)	(16,201)	845,983	11,956
1308		SCHMDT-SG	SG		152,814,284	2,242,238	139,178,904	2,042,167
1309		SCHMDT-GPS	GPS		200,235,075	4,510,276	47,699,210	1,074,420
1310		SCHMDT-SO	SO		(81,105,351)	(1,826,890)	57,775,221	1,301,381
1311		TAXDEPR	TAXDEPR		1,225,252,918	23,302,640	1,229,946,736	23,391,910
1312		DPW	SNPD		969,539	36,956	-	-
1313				B6	1,617,837,190	30,343,502	1,691,453,390	38,444,676
1314								
1315	TOTAL SCHEDULE - M DEDUCTIONS			B6	1,624,357,489	30,436,418	1,692,662,687	38,462,519
1316								
1317	TOTAL SCHEDULE - M ADJUSTMENTS			B6	(362,919,488)	(6,223,639)	(254,902,542)	(8,348,267)
1318								
1319								
1320								
1321	40911	State Income Taxes						
1322		IBT			21,531,582	694,174	93,360,964	(286,492)
1323		IBT	S		4,549,144	-	15,502,407	-
1324		PTC	P		-	-	-	-
1325		IBT	IBT		-	-	-	-
1326	Total State Tax Expense				26,080,726	694,174	108,863,370	(286,492)
1327								
1328								

2020 PROTOCOL 13-Month Average					JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1329	Calculation of Taxable Income:							
1330	Operating Revenues				5,521,910,467	108,347,863	5,320,462,850	86,059,739
1331	Operating Deductions:							
1332	O & M Expenses				3,081,999,779	57,384,454	1,172,677,337	46,820,086
1333	Depreciation Expense				1,035,081,277	18,062,943	1,249,428,895	23,000,640
1334	Amortization Expense				61,823,778	1,029,945	149,216,662	4,131,795
1335	Taxes Other Than Income				212,196,714	5,214,726	236,516,765	5,760,329
1336	Interest & Dividends (AFUDC-Equity)				(79,165,909)	(1,670,653)	(165,678,539)	(3,496,346)
1337	Misc Revenue & Expense				(1,733,836)	(50,559)	(2,196,477)	(38,429)
1338	Total Operating Deductions				4,310,201,804	79,970,857	2,639,964,644	76,178,075
1339	Other Deductions:							
1340	Interest Deductions				374,525,254	6,863,191	369,186,772	7,843,795
1341	Interest on PCRBS				-	-	-	-
1342	Schedule M Adjustments				(362,919,488)	(6,223,639)	(254,902,542)	(8,348,267)
1343								
1344	Income Before State Taxes				474,263,921	15,290,177	2,056,408,892	(6,310,398)
1345								
1346	State Income Taxes				26,080,726	694,174	108,863,370	(286,492)
1347								
1348	Total Taxable Income				448,183,195	14,596,003	1,947,545,522	(6,023,906)
1349								
1350	Tax Rate				21.0%	21.0%	21.0%	21.0%
1351								
1352	Federal Income Tax - Calculated				94,118,471	3,065,161	408,984,560	(1,265,020)
1353								
1354	Adjustments to Calculated Tax:							
1355	40910 P SE				(45,220)	(639)	(17,000)	(240)
1356	40910 PTC P SG				(125,906,829)	(1,847,426)	-	-
1357	40910 P SO				(1,659)	(37)	(1,659)	(37)
1358	40910 IRS Settle LABOR S				-	-	-	-
1359	Federal Income Tax Expense				(31,835,237)	1,217,058	408,965,901	(1,265,298)
1360								
1361	Total Operating Expenses				4,317,008,840	81,602,621	3,233,454,021	78,535,146
1362	310 Land and Land Rights							
1363	P SG				2,327,033	34,144	2,327,033	34,144
1364	P SG				33,837,468	496,496	33,837,468	496,496
1365	P SG				54,188,889	795,111	54,188,889	795,111
1366	P S				-	-	-	-
1367	P SG				1,266,851	18,588	1,266,851	18,588
1368				B8	91,620,242	1,344,340	91,620,242	1,344,340
1369								
1370	311 Structures and Improvements							
1371	P SG				226,302,042	3,320,521	226,302,042	3,320,521
1372	P SG				313,179,657	4,595,273	313,179,657	4,595,273
1373	P SG				458,329,586	6,725,052	458,329,586	6,725,052
1374	P SG				-	-	-	-
1375				B8	997,811,285	14,640,846	997,811,285	14,640,846
1376								
1377	312 Boiler Plant Equipment							
1378	P SG				586,722,706	8,608,960	586,722,706	8,608,960
1379	P SG				464,967,271	6,822,447	464,967,271	6,822,447
1380	P SG				3,285,513,183	48,208,207	3,360,703,310	49,311,469
1381	P SG				-	-	-	-
1382				B8	4,337,203,161	63,639,614	4,412,393,288	64,742,876
1383								
1384	314 Turbogenerator Units							
1385	P SG				109,027,524	1,599,757	109,027,524	1,599,757
1386	P SG				109,153,256	1,601,601	109,153,256	1,601,601
1387	P SG				727,390,873	10,672,978	727,390,873	10,672,978
1388	P SG				-	-	-	-
1389				B8	945,571,653	13,874,336	945,571,653	13,874,336
1390								
1391	315 Accessory Electric Equipment							
1392	P SG				85,763,790	1,258,409	85,763,790	1,258,409
1393	P SG				133,124,041	1,953,324	133,124,041	1,953,324
1394	P SG				204,707,307	3,003,662	204,707,307	3,003,662
1395	P SG				-	-	-	-
1396				B8	423,595,138	6,215,395	423,595,138	6,215,395
1397								
1398								
1399								
1400	316 Misc Power Plant Equipment							
1401	P SG				2,348,343	34,457	2,348,343	34,457
1402	P SG				4,912,823	72,086	4,912,823	72,086
1403	P SG				23,737,398	348,298	23,737,398	348,298
1404	P SG				-	-	-	-
1405				B8	30,998,565	454,841	30,998,565	454,841

2020 PROTOCOL 13-Month Average				JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1406								
1407	317	Steam Plant ARO						
1408		P	S		-	-	-	-
1409				B8	-	-	-	-
1410								
1411	SP	Unclassified Steam Plant - Account 300						
1412		P	SG		57,225,129	839,662	57,225,129	839,662
1413				B8	57,225,129	839,662	57,225,129	839,662
1414								
1415								
1416	Total Steam Production Plant			B8	6,884,025,173	101,009,034	6,959,215,300	102,112,296
1417								
1418								
1419	Summary of Steam Production Plant by Factor							
1420		S			-	-	-	-
1421		DGP			-	-	-	-
1422		DGU			-	-	-	-
1423		SG			6,884,025,173	101,009,034	6,959,215,300	102,112,296
1424		SSGCH			-	-	-	-
1425	Total Steam Production Plant by Factor				6,884,025,173	101,009,034	6,959,215,300	102,112,296
1426	320	Land and Land Rights						
1427		P	SG		-	-	-	-
1428		P	SG		-	-	-	-
1429				B8	-	-	-	-
1430								
1431	321	Structures and Improvements						
1432		P	SG		-	-	-	-
1433		P	SG	B8	-	-	-	-
1434					-	-	-	-
1435								
1436	322	Reactor Plant Equipment						
1437		P	SG		-	-	-	-
1438		P	SG		-	-	-	-
1439				B8	-	-	-	-
1440								
1441	323	Turbogenerator Units						
1442		P	SG		-	-	-	-
1443		P	SG		-	-	-	-
1444				B8	-	-	-	-
1445								
1446	324	Land and Land Rights						
1447		P	SG		-	-	-	-
1448		P	SG		-	-	-	-
1449				B8	-	-	-	-
1450								
1451	325	Misc. Power Plant Equipment						
1452		P	SG		-	-	-	-
1453		P	SG		-	-	-	-
1454				B8	-	-	-	-
1455								
1456								
1457	NP	Unclassified Nuclear Plant - Acct 300						
1458		P	SG		-	-	-	-
1459				B8	-	-	-	-
1460								
1461								
1462	Total Nuclear Production Plant			B8	-	-	-	-
1463								
1464								
1465								
1466	Summary of Nuclear Production Plant by Factor							
1467		DGP			-	-	-	-
1468		DGU			-	-	-	-
1469		SG			-	-	-	-
1470								
1471	Total Nuclear Plant by Factor				-	-	-	-
1472								
1473	330	Land and Land Rights						
1474		P	SG		10,332,372	151,606	10,332,372	151,606
1475		P	SG		5,268,322	77,302	5,268,322	77,302
1476		P	SG		21,965,016	322,292	21,965,016	322,292
1477		P	SG		1,316,755	19,321	1,316,755	19,321
1478				B8	38,882,464	570,521	38,882,464	570,521
1479								
1480	331	Structures and Improvements						
1481		P	SG		19,409,410	284,794	19,409,410	284,794
1482		P	SG		4,846,938	71,119	4,846,938	71,119
1483		P	SG		249,777,261	3,664,972	249,777,261	3,664,972
1484		P	SG		14,334,530	210,330	14,334,530	210,330
1485				B8	288,368,139	4,231,215	288,368,139	4,231,215

2020 PROTOCOL 13-Month Average FERC				JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1486								
1487	332	Reservoirs, Dams & Waterways						
1488		P	SG		145,182,405	2,130,256	145,182,405	2,130,256
1489		P	SG		18,775,808	275,497	18,775,808	275,497
1490		P	SG		288,307,285	4,230,322	391,808,124	5,748,985
1491		P	SG		80,130,008	1,175,744	115,092,059	1,688,741
1492		0	SG		-	-	-	-
1493				B8	532,395,506	7,811,819	670,858,396	9,843,479
1494								
1495	333	Water Wheel, Turbines, & Generators						
1496		P	SG		28,717,970	421,378	28,717,970	421,378
1497		P	SG		6,749,763	99,039	6,749,763	99,039
1498		P	SG		67,204,973	986,096	67,204,973	986,096
1499		P	SG		43,566,039	639,243	43,566,039	639,243
1500				B8	146,238,745	2,145,755	146,238,745	2,145,755
1501								
1502	334	Accessory Electric Equipment						
1503		P	SG		3,653,216	53,603	3,653,216	53,603
1504		P	SG		3,335,903	48,948	3,335,903	48,948
1505		P	SG		67,845,688	995,497	67,845,688	995,497
1506		P	SG		11,197,573	164,302	11,197,573	164,302
1507				B8	86,032,381	1,262,350	86,032,381	1,262,350
1508								
1509								
1510								
1511	335	Misc. Power Plant Equipment						
1512		P	SG		1,129,697	16,576	1,129,697	16,576
1513		P	SG		153,991	2,259	153,991	2,259
1514		P	SG		1,261,938	18,516	1,261,938	18,516
1515		P	SG		18,279	268	18,279	268
1516				B8	2,563,904	37,620	2,563,904	37,620
1517								
1518	336	Roads, Railroads & Bridges						
1519		P	SG		4,363,451	64,025	4,363,451	64,025
1520		P	SG		734,401	10,776	734,401	10,776
1521		P	SG		18,843,685	276,493	18,843,685	276,493
1522		P	SG		2,333,429	34,238	2,333,429	34,238
1523				B8	26,274,965	385,532	26,274,965	385,532
1524								
1525	337	Hydro Plant ARO						
1526		P	S		-	-	-	-
1527				B8	-	-	-	-
1528								
1529	HP	Unclassified Hydro Plant - Acct 300						
1530		P	S		-	-	-	-
1531		P	SG		-	-	-	-
1532		P	SG		-	-	-	-
1533		P	SG		-	-	-	-
1534				B8	-	-	-	-
1535								
1536		Total Hydraulic Production Plant		B8	1,120,756,105	16,444,811	1,259,218,995	18,476,471
1537								
1538		Summary of Hydraulic Plant by Factor						
1539		S			-	-	-	-
1540		SG			1,120,756,105	16,444,811	1,259,218,995	18,476,471
1541		DGP			-	-	-	-
1542		DGU			-	-	-	-
1543		Total Hydraulic Plant by Factor			1,120,756,105	16,444,811	1,259,218,995	18,476,471
1544								
1545	340	Land and Land Rights						
1546		P	S		74,986	-	74,986	-
1547		P	SG		39,022,504	572,576	39,022,504	572,576
1548		P	SG		11,778,739	172,829	11,778,739	172,829
1549		P	SG		235,129	3,450	235,129	3,450
1550				B8	51,111,358	748,855	51,111,358	748,855
1551								
1552	341	Structures and Improvements						
			S		57,276	-	57,276	-
1553		P	SG		170,259,946	2,498,218	170,259,946	2,498,218
1554		P	SG		-	-	-	-
1555		P	SG		95,644,873	1,403,394	95,644,873	1,403,394
1556		P	SG		4,273,000	62,698	4,273,000	62,698
1557				B8	270,235,094	3,964,309	270,235,094	3,964,309
1558								
1559	342	Fuel Holders, Producers & Accessories						
1560		P	SG		13,623,206	199,893	13,623,206	199,893
1561		P	SG		-	-	-	-
1562		P	SG		2,759,334	40,488	2,759,334	40,488
1563				B8	16,382,540	240,380	16,382,540	240,380

2020 PROTOCOL 13-Month Average					JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1564								
1565	343	Prime Movers						
1566		P	S		-	-	347,069	-
1567		P	SG		-	-	-	-
1568		P	SG		2,838,302,456	41,646,302	3,013,966,456	44,223,813
1569		P	SG		1,073,258,396	15,747,879	1,103,681,985	16,194,283
1570		P	SG		57,923,631	849,911	57,923,631	849,911
1571				B8	3,969,484,484	58,244,092	4,175,919,141	61,268,007
1572								
1573	344	Generators						
1574		P	S		234,822	-	234,822	-
1575		P	SG		162,285,484	2,381,209	162,285,484	2,381,209
1576		P	SG		406,478,931	5,964,250	406,478,931	5,964,250
1577		P	SG		17,782,763	260,926	17,782,763	260,926
1578				B8	586,781,999	8,606,384	586,781,999	8,606,384
1579								
1580	345	Accessory Electric Plant						
		P	S		66,364	-	66,364	-
1581		P	SG		211,261,475	3,099,831	211,261,475	3,099,831
1582		P	SG		236,973,020	3,477,096	236,973,020	3,477,096
1583		P	SG		-	-	-	-
1584		P	SG		2,901,493	42,573	2,901,493	42,573
1585				B8	451,202,352	6,619,501	451,202,352	6,619,501
1586								
1587								
1588								
1589	346	Misc. Power Plant Equipment						
1590		P	SG		12,618,225	185,147	12,618,225	185,147
1591		P	SG		10,950,697	160,679	10,950,697	160,679
1592		P	SG		-	-	-	-
1593				B8	23,568,922	345,826	23,568,922	345,826
1594								
1595	347	Other Production ARO						
1596		P	S		-	-	-	-
1597				B8	-	-	-	-
1598								
1599	OP	Unclassified Other Prod Plant-Acct 300						
1600		P	S		-	-	-	-
1601		P	SG		(553,173)	(8,117)	(553,173)	(8,117)
1602					(553,173)	(8,117)	(553,173)	(8,117)
1603								
1604		Total Other Production Plant		B8	5,368,213,576	78,761,230	5,574,648,233	81,785,145
1605								
1606		Summary of Other Production Plant by Factor						
1607		S			433,448	-	780,516	-
1608		DGU			-	-	-	-
1609		SG			5,367,780,129	78,761,230	5,573,867,717	81,785,145
1610		SSGCT			-	-	-	-
1611		Total of Other Production Plant by Factor			5,368,213,576	78,761,230	5,574,648,233	81,785,145
1612								
1613		Experimental Plant						
1614	103	Experimental Plant						
1615		P	SG		-	-	-	-
1616		Total Experimental Production Plant		B8	-	-	-	-
1617								
1618		Total Production Plant		B8	13,372,994,855	196,215,075	13,793,082,529	202,373,912
1619	350	Land and Land Rights						
1620		T	SG		20,985,485	307,919	20,985,485	307,919
1621		T	SG		47,180,383	692,276	47,180,383	692,276
1622		T	SG		241,708,765	3,546,583	241,708,765	3,546,583
1623				B8	309,874,633	4,546,778	309,874,633	4,546,778
1624								
1625	352	Structures and Improvements						
1626		T	S		-	-	-	-
1627		T	SG		6,948,990	101,962	6,948,990	101,962
1628		T	SG		17,672,992	259,315	17,672,992	259,315
1629		T	SG		288,409,158	4,231,816	288,409,158	4,231,816
1630				B8	313,031,140	4,593,094	313,031,140	4,593,094
1631								
1632	353	Station Equipment						
1633		T	SG		104,538,598	1,533,891	104,538,598	1,533,891
1634		T	SG		152,203,195	2,233,272	152,203,195	2,233,272
1635		T	SG		2,084,932,097	30,592,128	2,084,932,097	30,592,128
1636				B8	2,341,673,890	34,359,290	2,341,673,890	34,359,290
1637								
1638	354	Towers and Fixtures						
1639		T	SG		128,106,134	1,879,696	128,106,134	1,879,696
1640		T	SG		131,221,291	1,925,405	131,221,291	1,925,405
1641		T	SG		1,074,113,720	15,760,429	1,074,113,720	15,760,429
1642				B8	1,333,441,145	19,565,530	1,333,441,145	19,565,530
1643								

2020 PROTOCOL 13-Month Average					JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1644	355	Poles and Fixtures						
1645		T	SG		59,871,353	878,490	59,871,353	878,490
1646		T	SG		113,621,585	1,667,165	113,621,585	1,667,165
1647		T	SG		935,765,327	13,730,448	1,340,818,781	19,673,782
1648				B8	1,109,258,265	16,276,103	1,514,311,719	22,219,437
1649								
1650	356	Clearing and Grading						
1651		T	SG		157,481,552	2,310,721	157,481,552	2,310,721
1652		T	SG		157,154,432	2,305,921	157,154,432	2,305,921
1653		T	SG		1,064,442,587	15,618,525	1,064,442,587	15,618,525
1654				B8	1,379,078,572	20,235,166	1,379,078,572	20,235,166
1655								
1656	357	Underground Conduit						
1657		T	SG		6,371	93	6,371	93
1658		T	SG		91,651	1,345	91,651	1,345
1659		T	SG		3,759,944	55,170	3,759,944	55,170
1660				B8	3,857,965	56,608	3,857,965	56,608
1661								
1662	358	Underground Conductors						
1663		T	SG		-	-	-	-
1664		T	SG		1,087,552	15,958	1,087,552	15,958
1665		T	SG		7,993,065	117,282	7,993,065	117,282
1666				B8	9,080,617	133,240	9,080,617	133,240
1667								
1668	359	Roads and Trails						
1669		T	SG		1,863,032	27,336	1,863,032	27,336
1670		T	SG		440,513	6,464	440,513	6,464
1671		T	SG		9,842,468	144,418	9,842,468	144,418
1672				B8	12,146,013	178,218	12,146,013	178,218
1673								
1674	TP	Unclassified Trans Plant - Acct 300						
1675		T	SG		924,562,138	13,566,064	924,562,138	13,566,064
1676				B8	924,562,138	13,566,064	924,562,138	13,566,064
1677								
1678	TS0	Unclassified Trans Sub Plant - Acct 300						
1679		T	SG		-	-	-	-
1680				B8	-	-	-	-
1681								
1682		Total Transmission Plant		B8	7,736,004,378	113,510,092	8,141,057,832	119,453,426
1683		Summary of Transmission Plant by Factor						
1684		DGP			-	-	-	-
1685		DGU			-	-	-	-
1686		SG			7,736,004,378	113,510,092	8,141,057,832	119,453,426
1687		Total Transmission Plant by Factor			7,736,004,378	113,510,092	8,141,057,832	119,453,426
1688	360	Land and Land Rights						
1689		DPW	S		66,395,110	1,824,206	73,812,513	2,401,011
1690				B8	66,395,110	1,824,206	73,812,513	2,401,011
1691								
1692	361	Structures and Improvements						
1693		DPW	S		125,858,575	5,252,257	139,919,005	6,345,649
1694				B8	125,858,575	5,252,257	139,919,005	6,345,649
1695								
1696	362	Station Equipment						
1697		DPW	S		1,044,297,304	30,691,609	1,160,962,130	39,763,913
1698				B8	1,044,297,304	30,691,609	1,160,962,130	39,763,913
1699								
1700	363	Storage Battery Equipment						
1701		DPW	S		-	-	-	-
1702				B8	-	-	-	-
1703								
1704	364	Poles, Towers & Fixtures						
1705		DPW	S		1,364,781,739	82,751,593	1,517,249,838	94,608,096
1706				B8	1,364,781,739	82,751,593	1,517,249,838	94,608,096
1707								
1708	365	Overhead Conductors						
1709		DPW	S		858,809,016	37,856,724	954,751,813	45,317,603
1710				B8	858,809,016	37,856,724	954,751,813	45,317,603
1711								
1712	366	Underground Conduit						
1713		DPW	S		426,082,888	18,983,240	473,683,208	22,684,824
1714				B8	426,082,888	18,983,240	473,683,208	22,684,824
1715								
1716								
1717								
1718								
1719	367	Underground Conductors						
1720		DPW	S		993,965,104	21,511,634	1,105,007,013	30,146,678
1721				B8	993,965,104	21,511,634	1,105,007,013	30,146,678

2020 PROTOCOL 13-Month Average					JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS	
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1722								
1723	368	Line Transformers						
1724		DPW	S		1,504,533,721	57,638,714	1,672,614,366	70,709,309
1725				B8	1,504,533,721	57,638,714	1,672,614,366	70,709,309
1726								
1727	369	Services						
1728		DPW	S		930,367,417	28,610,982	1,034,304,440	36,693,523
1729				B8	930,367,417	28,610,982	1,034,304,440	36,693,523
1730								
1731	370	Meters						
1732		DPW	S		254,673,505	8,661,971	283,124,636	10,874,440
1733				B8	254,673,505	8,661,971	283,124,636	10,874,440
1734								
1735	371	Installations on Customers' Premises						
1736		DPW	S		8,805,282	280,915	9,788,973	357,411
1737				B8	8,805,282	280,915	9,788,973	357,411
1738								
1739	372	Leased Property						
1740		DPW	S		-	-	-	-
1741				B8	-	-	-	-
1742								
1743	373	Street Lights						
1744		DPW	S		63,059,406	788,464	70,104,157	1,336,291
1745				B8	63,059,406	788,464	70,104,157	1,336,291
1746								
1747	DP	Unclassified Dist Plant - Acct 300						
1748		DPW	S		161,745,166	4,564,508	161,745,166	4,564,508
1749				B8	161,745,166	4,564,508	161,745,166	4,564,508
1750								
1751	DS0	Unclassified Dist Sub Plant - Acct 300						
1752		DPW	S		-	-	-	-
1753				B8	-	-	-	-
1754								
1755								
1756		Total Distribution Plant		B8	7,803,374,232	299,416,816	8,657,067,257	365,803,256
1757								
1758		Summary of Distribution Plant by Factor						
1759		S			7,803,374,232	299,416,816	8,657,067,257	365,803,256
1760								
1761		Total Distribution Plant by Factor			7,803,374,232	299,416,816	8,657,067,257	365,803,256
1762	389	Land and Land Rights						
1763		G-SITUS	S		15,079,558	996,659	15,079,558	996,659
1764		CUST	CN		1,128,506	26,453	1,128,506	26,453
1765		G-DGU	SG		332	5	332	5
1766		G-SG	SG		1,228	18	1,228	18
1767		PTD	SO		7,611,617	171,451	7,611,617	171,451
1768				B8	23,821,241	1,194,586	23,821,241	1,194,586
1769								
1770	390	Structures and Improvements						
1771		G-SITUS	S		137,788,608	4,324,451	137,788,608	4,324,451
1772		G-DGP	SG		335,238	4,919	335,238	4,919
1773		G-DGU	SG		1,356,387	19,902	1,356,387	19,902
1774		CUST	CN		8,207,715	192,392	8,207,715	192,392
1775		G-SG	SG		10,392,416	152,488	10,392,416	152,488
1776		P	SE		888,035	12,550	888,035	12,550
1777		PTD	SO		101,391,609	2,283,837	101,391,609	2,283,837
1778				B8	260,360,008	6,990,539	260,360,008	6,990,539
1779								
1780	391	Office Furniture & Equipment						
1781		G-SITUS	S		7,401,451	145,953	7,401,451	145,953
1782		G-DGP	SG		-	-	-	-
1783		G-DGU	SG		-	-	-	-
1784		CUST	CN		4,028,345	94,426	4,028,345	94,426
1785		G-SG	SG		4,114,866	60,377	4,114,866	60,377
1786		P	SE		31,954	452	31,954	452
1787		PTD	SO		60,767,447	1,368,781	60,767,447	1,368,781
1788		G-SG	SG		-	-	-	-
1789		G-SG	SG		4,039	59	4,039	59
1790				B8	76,348,102	1,670,048	76,348,102	1,670,048

2020 PROTOCOL 13-Month Average FERC				JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1791								
1792	392	Transportation Equipment						
1793		G-SITUS	S		101,190,413	2,792,984	101,190,413	2,792,984
1794		PTD	SO		7,764,904	174,904	7,764,904	174,904
1795		G-SG	SG		23,530,085	345,256	23,530,085	345,256
1796		CUST	CN		-	-	-	-
1797		G-DGU	SG		401,191	5,887	401,191	5,887
1798		P	SE		327,360	4,626	327,360	4,626
1799		G-DGP	SG		70,616	1,036	70,616	1,036
1800		G-SG	SG		-	-	-	-
1801		G-DGU	SG		44,655	655	44,655	655
1802				B8	133,329,224	3,325,349	133,329,224	3,325,349
1803								
1804	393	Stores Equipment						
1805		G-SITUS	S		9,087,544	177,520	9,087,544	177,520
1806		G-DGP	SG		-	-	-	-
1807		G-DGU	SG		-	-	-	-
1808		PTD	SO		248,585	5,599	248,585	5,599
1809		G-SG	SG		6,008,319	88,160	6,008,319	88,160
1810		G-DGU	SG		53,971	792	53,971	792
1811				B8	15,398,418	272,072	15,398,418	272,072
1812								
1813	394	Tools, Shop & Garage Equipment						
1814		G-SITUS	S		36,331,376	826,309	36,331,376	826,309
1815		G-DGP	SG		37,684	553	37,684	553
1816		G-SG	SG		21,689,441	318,248	21,689,441	318,248
1817		PTD	SO		1,959,768	44,144	1,959,768	44,144
1818		P	SE		125,691	1,776	125,691	1,776
1819		G-DGU	SG		-	-	-	-
1820		G-SG	SG		-	-	-	-
1821		G-SG	SG		89,913	1,319	89,913	1,319
1822				B8	60,233,874	1,192,349	60,233,874	1,192,349
1823								
1824	395	Laboratory Equipment						
1825		G-SITUS	S		23,539,739	495,843	23,539,739	495,843
1826		G-DGP	SG		-	-	-	-
1827		G-DGU	SG		-	-	-	-
1828		PTD	SO		4,872,934	109,762	4,872,934	109,762
1829		P	SE		1,343,231	18,983	1,343,231	18,983
1830		G-SG	SG		6,447,642	94,606	6,447,642	94,606
1831		G-SG	SG		-	-	-	-
1832		G-SG	SG		14,022	206	14,022	206
1833				B8	36,217,568	719,400	36,217,568	719,400
1834								
1835	396	Power Operated Equipment						
1836		G-SITUS	S		154,961,157	6,674,951	154,961,157	6,674,951
1837		G-DGP	SG		262,000	3,844	262,000	3,844
1838		G-SG	SG		45,162,242	662,664	45,162,242	662,664
1839		PTD	SO		8,335,763	187,762	8,335,763	187,762
1840		G-DGU	SG		924,826	13,570	924,826	13,570
1841		P	SE		236,686	3,345	236,686	3,345
1842		P	SG		-	-	-	-
1843		G-SG	SG		-	-	-	-
1844				B8	209,882,674	7,546,136	209,882,674	7,546,136
1845	397	Communication Equipment						
1846		G-SITUS	S		201,031,280	6,624,052	291,955,988	7,631,187
1847		G-DGP	SG		301,777	4,428	301,777	4,428
1848		G-DGU	SG		139,259	2,043	139,259	2,043
1849		PTD	SO		94,039,446	2,118,230	149,963,215	3,377,907
1850		CUST	CN		3,848,526	90,211	1,462,243	34,276
1851		G-SG	SG		182,194,294	2,673,330	189,468,619	2,780,066
1852		P	SE		361,776	5,113	4,234	60
1853		G-SG	SG		-	-	-	-
1854		G-SG	SG		16,633	244	16,633	244
1855				B8	481,932,990	11,517,651	633,311,967	13,830,211
1856								
1857	398	Misc. Equipment						
1858		G-SITUS	S		3,167,859	51,952	3,167,859	51,952
1859		G-DGP	SG		-	-	-	-
1860		G-DGU	SG		-	-	-	-
1861		CUST	CN		82,497	1,934	82,497	1,934
1862		PTD	SO		2,228,810	50,204	2,228,810	50,204
1863		P	SE		3,966	56	3,966	56
1864		G-SG	SG		2,872,099	42,142	2,872,099	42,142
1865		G-SG	SG		-	-	-	-
1866				B8	8,355,230	146,287	8,355,230	146,287

2020 PROTOCOL 13-Month Average FERC					JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA	
1867									
1868	399	Coal Mine							
1869		P	SE		81,471,587	1,151,414	47,425,392	670,249	
1870	MP	P	SE		-	-	-	-	
1871				B8	81,471,587	1,151,414	47,425,392	670,249	
1872									
1873	399L	WIDCO Capital Lease							
1874		P	SE		-	-	-	-	
1875					-	-	-	-	
1876									
1877		Remove Capital Leases			-	-	-	-	
1878					-	-	-	-	
1879									
1880	1011390	General Capital Leases							
1881		G-SITUS	S		4,168,467	-	4,168,467	-	
1882		P	SG		9,880,847	144,981	9,880,847	144,981	
1883		PTD	SO		-	-	-	-	
1884				B9	14,049,314	144,981	14,049,314	144,981	
1885									
1886		Remove Capital Leases			(14,049,314)	(144,981)	(14,049,314)	(144,981)	
1887					-	-	-	-	
1888									
1889	1011346	General Gas Line Capital Leases							
1890		P	SG		-	-	-	-	
1891				B9	-	-	-	-	
1892									
1893		Remove Capital Leases			-	-	-	-	
1894					-	-	-	-	
1895									
1896	GP	Unclassified Gen Plant - Acct 300							
1897		G-SITUS	S		-	-	-	-	
1898		PTD	SO		61,631,793	1,388,250	61,631,793	1,388,250	
1899		CUST	CN		-	-	-	-	
1900		G-SG	SG		-	-	-	-	
1901		G-DGP	SG		-	-	-	-	
1902		G-DGU	SG		-	-	-	-	
1903				B8	61,631,793	1,388,250	61,631,793	1,388,250	
1904									
1905	399G	Unclassified Gen Plant - Acct 300							
1906		G-SITUS	S		-	-	-	-	
1907		PTD	SO		-	-	-	-	
1908		G-SG	SG		-	-	-	-	
1909		G-DGP	SG		-	-	-	-	
1910		G-DGU	SG		-	-	-	-	
1911				B8	-	-	-	-	
1912									
1913	Total General Plant				B8	1,448,982,709	37,114,081	1,566,315,490	38,945,476
1914									
1915	Summary of General Plant by Factor								
1916		S			693,747,452	23,110,673	784,672,161	24,117,807	
1917		DGP			-	-	-	-	
1918		DGU			-	-	-	-	
1919		SG			316,346,020	4,641,733	323,620,344	4,748,469	
1920		SO			350,852,677	7,902,924	406,776,445	9,162,602	
1921		SE			84,790,285	1,198,316	50,386,548	712,098	
1922		CN			17,295,589	405,416	14,909,306	349,481	
1923		DEU			-	-	-	-	
1924		SSGCT			-	-	-	-	
1925		SSGCH			-	-	-	-	
1926		Less Capital Leases			(14,049,314)	(144,981)	(14,049,314)	(144,981)	
1927	Total General Plant by Factor					1,448,982,709	37,114,081	1,566,315,490	38,945,476
1928	301	Organization							
1929		I-SITUS	S		-	-	-	-	
1930		PTD	SO		-	-	-	-	
1931		I-SG	SG		-	-	-	-	
1932				B8	-	-	-	-	
1933	302	Franchise & Consent							
1934		I-SITUS	S		(31,081,215)	-	(31,081,215)	-	
1935		I-SG	SG		13,159,840	193,094	11,649,576	170,934	
1936		I-SG	SG		177,566,825	2,605,431	177,454,851	2,603,788	
1937		I-SG	SG		10,014,897	146,948	9,656,807	141,694	
1938		I-DGP	SG		-	-	-	-	
1939		I-DGU	SG		477,596	7,008	477,596	7,008	
1940				B8	170,137,943	2,952,481	168,157,615	2,923,424	

2020 PROTOCOL 13-Month Average				Ref	JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR		TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
1941								
1942	303	Miscellaneous Intangible Plant						
1943		I-SITUS	S		22,092,897	481,167	21,883,149	481,167
1944		I-SG	SG		197,523,407	2,898,253	197,523,407	2,898,253
1945		PTD	SO		432,009,413	9,730,972	498,046,752	11,218,457
1946		P	SE		9,106	129	(88,800)	(1,255)
1947		CUST	CN		214,248,773	5,022,086	213,428,124	5,002,849
1948		P	SG		-	-	-	-
1949		I-DGP	SG		-	-	-	-
1950				B8	865,883,596	18,132,606	930,792,633	19,599,471
1951	303	Less Non-Regulated Plant						
1952		I-SITUS	S		-	-	-	-
1953					865,883,596	18,132,606	930,792,633	19,599,471
1954	IP	Unclassified Intangible Plant - Acct 300						
1955		I-SITUS	S		-	-	-	-
1956		I-SG	SG		-	-	-	-
1957		I-DGU	SG		-	-	-	-
1958		PTD	SO		-	-	-	-
1959					-	-	-	-
1960								
1961		Total Intangible Plant		B8	1,036,021,539	21,085,087	1,098,950,247	22,522,895
1962								
1963		Summary of Intangible Plant by Factor						
1964		S			(8,988,318)	481,167	(9,198,066)	481,167
1965		DGP			-	-	-	-
1966		DGU			-	-	-	-
1967		SG			398,742,565	5,850,734	396,762,237	5,821,677
1968		SO			432,009,413	9,730,972	498,046,752	11,218,457
1969		CN			214,248,773	5,022,086	213,428,124	5,002,849
1970		SSGCT			-	-	-	-
1971		SSGCH			-	-	-	-
1972		SE			9,106	129	(88,800)	(1,255)
1973		Total Intangible Plant by Factor			1,036,021,539	21,085,087	1,098,950,247	22,522,895
1974		Summary of Unclassified Plant (Account 106)						
1975		DP			161,745,166	4,564,508	161,745,166	4,564,508
1976		DS0			-	-	-	-
1977		GP			61,631,793	1,388,250	61,631,793	1,388,250
1978		HP			-	-	-	-
1979		NP			-	-	-	-
1980		OP			(553,173)	(8,117)	(553,173)	(8,117)
1981		TP			924,562,138	13,566,064	924,562,138	13,566,064
1982		TS0			-	-	-	-
1983		IP			-	-	-	-
1984		MP			-	-	-	-
1985		SP			57,225,129	839,662	57,225,129	839,662
1986		Total Unclassified Plant by Factor			1,204,611,053	20,350,368	1,204,611,053	20,350,368
1987								
1988		Total Electric Plant in Service		B8	31,397,377,712	667,341,151	33,256,473,355	749,098,965
1989		Summary of Electric Plant by Factor						
1990		S			8,488,566,813	323,008,656	9,433,321,868	390,402,231
1991		SE			84,799,391	1,198,445	50,297,748	710,843
1992		DGU			-	-	-	-
1993		DGP			-	-	-	-
1994		SG			21,823,654,370	320,217,634	22,653,742,425	332,397,484
1995		SO			782,862,090	17,633,896	904,823,197	20,381,058
1996		CN			231,544,362	5,427,502	228,337,431	5,352,330
1997		DEU			-	-	-	-
1998		SSGCH			-	-	-	-
1999		SSGCT			-	-	-	-
2000		Less Capital Leases			(14,049,314)	(144,981)	(14,049,314)	(144,981)
2001					31,397,377,712	667,341,151	33,256,473,355	749,098,965
2002	105	Plant Held For Future Use						
2003		DPW	S		13,293,032	683,318	13,293,032	683,318
2004		P	SG		-	-	-	-
2005		T	SG		1,679,914	24,649	1,679,914	24,649
2006		P	SG		8,923,302	130,931	8,923,302	130,931
2007		P	SE		-	-	-	-
2008		G	SG		-	-	-	-
2009								
2010								
2011		Total Plant Held For Future Use		B10	23,896,248	838,899	23,896,248	838,899
2012								
2013	114	Electric Plant Acquisition Adjustments						
2014		P	S		11,763,784	-	11,763,784	-
2015		P	SG		144,704,699	2,123,246	3,518,456	51,626
2016		P	SG		-	-	-	-
2017		Total Electric Plant Acquisition Adjustment		B15	156,468,483	2,123,246	15,282,240	51,626

2020 PROTOCOL 13-Month Average FERC					JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
2018								
2019	115	Accum	Provision for Asset Acquisition Adjustments					
2020		P	S		(3,612,186)	-	(3,612,186)	-
2021		P	SG		(137,980,477)	(2,024,582)	(827,259)	(12,138)
2022		P	SG		-	-	-	-
2023				B15	(141,592,663)	(2,024,582)	(4,439,444)	(12,138)
2024								
2025	128	Pensions						
2026		LABOR	SO		28,656,862	645,493	29,684,077	668,631
2027		Total Pensions		B15	28,656,862	645,493	29,684,077	668,631
2028								
2029	124	Weatherization						
2030		DMSC	S		629,485	-	629,485	-
2031		DMSC	SO		-	-	-	-
2032				B16	629,485	-	629,485	-
2033								
2034	182W	Weatherization						
2035		DMSC	S		198,594,752	-	198,594,752	-
2036		DMSC	SG		-	-	-	-
2037		DMSC	SGCT		-	-	-	-
2038		DMSC	SO		-	-	-	-
2039				B16	198,594,752	-	198,594,752	-
2040								
2041	186W	Weatherization						
2042		DMSC	S		-	-	-	-
2043		DMSC	CN		-	-	-	-
2044		DMSC	CNP		-	-	-	-
2045		DMSC	SG		-	-	-	-
2046		DMSC	SO		-	-	-	-
2047				B16	-	-	-	-
2048								
2049		Total Weatherization		B16	199,224,237	-	199,224,237	-
2050								
2051	151	Fuel Stock						
2052		P	DEU		-	-	-	-
2053		P	SE		206,953,359	2,924,811	3,195,490	45,161
2054		P	SE		-	-	-	-
2055		P	SE		-	-	-	-
2056				B13	206,953,359	2,924,811	3,195,490	45,161
2057								
2058	152	Fuel Stock - Undistributed						
2059		P	SE		-	-	-	-
2060					-	-	-	-
2061								
2062	25316	UAMPS Working Capital Deposit						
2063		P	SE		(2,806,000)	(39,656)	(2,803,000)	(39,614)
2064				B13	(2,806,000)	(39,656)	(2,803,000)	(39,614)
2065								
2066	25317	DG&T Working Capital Deposit						
2067		P	SE		(2,675,523)	(37,812)	(2,641,354)	(37,329)
2068				B13	(2,675,523)	(37,812)	(2,641,354)	(37,329)
2069								
2070	25319	Provo Working Capital Deposit						
2071		P	SE		-	-	-	-
2072					-	-	-	-
2073								
2074		Total Fuel Stock		B13	201,471,836	2,847,343	(2,248,864)	(31,783)
2075	154	Materials and Supplies						
2076		MSS	S		142,474,539	2,574,172	142,474,539	2,574,172
2077		MSS	SG		4,837,325	70,978	(504,572)	(7,404)
2078		MSS	SE		-	-	-	-
2079		MSS	SO		(1,284,248)	(28,928)	(1,284,248)	(28,928)
2080		MSS	SG		120,142,856	1,762,851	120,142,856	1,762,851
2081		MSS	SG		7,954	117	7,954	117
2082		MSS	SNPD		(1,308,783)	(49,886)	(1,308,783)	(49,886)
2083		MSS	SG		-	-	-	-
2084		MSS	SG		-	-	-	-
2085		MSS	SG		-	-	-	-
2086		MSS	SG		-	-	-	-
2087		MSS	SG		8,430,223	123,696	8,430,223	123,696
2088		MSS	SG		-	-	-	-
2089				B13	273,299,865	4,453,000	267,957,968	4,374,619
2090								
2091	163	Stores Expense Undistributed						
2092		MSS	SO		-	-	-	-
2093								
2094				B13	-	-	-	-

2020 PROTOCOL 13-Month Average					JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
2095								
2096	25318	Provo Working Capital Deposit						
2097		MSS	SG		(273,000)	(4,006)	(273,000)	(4,006)
2098								
2099				B13	(273,000)	(4,006)	(273,000)	(4,006)
2100								
2101	Total Materials and Supplies			B13	273,026,865	4,448,994	267,684,968	4,370,613
2102								
2103	165	Prepayments						
2104		DMSC	S		41,441,441	-	41,441,441	-
2105		GP	GPS		160,162	3,608	160,162	3,608
2106		PT	SG		3,834,288	56,260	3,834,288	56,260
2107		P	SE		45,735	646	45,735	646
2108		PTD	SO		22,072,726	497,186	22,072,726	497,186
2109	Total Prepayments			B15	67,554,352	557,700	67,554,352	557,700
2110								
2111	182M	Misc Regulatory Assets						
2112		DDS2	S		184,523,735	1,889,990	189,357,785	4,170,915
2113		DEFSG	SG		6,984,837	102,488	-	-
2114		P	SGCT		-	-	-	-
2115		DEFSG	SG-P		-	-	-	-
2116		P	SE		193,501,291	2,734,697	115,119,099	1,626,945
2117		P	SG		-	-	-	-
2118		DDSO2	SO		460,943,527	10,382,710	290,727,058	6,548,600
2119				B16	845,953,389	15,109,885	595,203,942	12,346,460
2120								
2121	186M	Misc Deferred Debits						
2122		LABOR	S		2,443,884	-	2,443,884	-
2123		P	SG		-	-	-	-
2124		P	SG		-	-	-	-
2125		DEFSG	SG		113,459,708	1,664,790	96,510,696	1,416,098
2126		LABOR	SO		78,384	1,766	78,384	1,766
2127		P	SE		809,282	11,437	809,282	11,437
2128		P	SG		-	-	-	-
2129		GP	EXCTAX		-	-	-	-
2130	Total Misc. Deferred Debits			B11	116,791,258	1,677,993	99,842,246	1,429,301
2131								
2132		Working Capital						
2133	CWC	Cash Working Capital						
2134		CWC	S		30,405,909	162,461	16,948,875	128,509
2135		CWC	SO		-	-	-	-
2136		CWC	SE		-	-	-	-
2137				B14	30,405,909	162,461	16,948,875	128,509
2138								
2139	OWC	Other Work. Cap.						
2140	131	Cash	GP	SNP	-	-	-	-
2141	135	Working Funds	GP	SG	-	-	-	-
2142	141	Notes Receivable	GP	SO	-	-	-	-
2143	143	Other A/R	GP	SO	38,636,523	870,284	38,636,523	870,284
2144	232	A/P	PTD	S	(18,882)	-	(18,882)	-
2145	232	A/P	PTD	SO	(6,155,803)	(138,659)	(6,155,803)	(138,659)
2146	232	A/P	P	SE	(3,116,112)	(44,039)	(3,116,112)	(44,039)
2147	232	A/P	T	SG	(3,331,340)	(48,881)	(3,331,340)	(48,881)
2148	2533	Other Msc. Df. Crd.	P	S	-	-	-	-
2149	2533	Other Msc. Df. Crd.	P	SE	(7,150,412)	(101,055)	(10,869,838)	(153,620)
2150	230	Asset Retir. Oblig.	P	SG	-	-	-	-
2151	230	Asset Retir. Oblig.	P	S	(2,978,037)	-	(2,978,037)	-
2152	254	Decom. Reg Liability	P	SG	-	-	(41,520,153)	(609,224)
2153	254	Reclam. Reg Liability	P	SE	-	-	-	-
2154	2533	Cholla Reclamation	P	SE	-	-	-	-
2155				B14	15,885,936	537,651	(29,353,642)	(124,138)
2156								
2157	Total Working Capital			B14	46,291,845	700,112	(12,404,767)	4,371
2158		Miscellaneous Rate Base						
2159	18221	Unrec Plant & Reg Study Costs						
2160		P	S		-	-	-	-
2161								
2162					-	-	-	-
2163								
2164	18222	Nuclear Plant - Trojan						
2165		P	S		-	-	-	-
2166		P	TROJP		-	-	-	-
2167		P	TROJD		-	-	-	-
2168				B16	-	-	-	-

2020 PROTOCOL 13-Month Average					JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS	
FERC	DESCRIP	BUS	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
ACCT		FUNC						
2169								
2170								
2171								
2172	1869	Misc Deferred Debits-Trojan						
2173		P	S		-	-	-	-
2174		P	SG		-	-	-	-
2175					-	-	-	-
2176								
2177		Total Miscellaneous Rate Base		B15	-	-	-	-
2178								
2179		Total Rate Base Additions			1,817,742,712	26,925,083	1,279,279,233	20,223,679
2180	235	Customer Service Deposits						
2181		CUST	S		-	-	-	-
2182		CUST	CN		-	-	-	-
2183		Total Customer Service Deposits		B15	-	-	-	-
2184								
2185	2281	Prop Ins	PTD	S	(5,903,206)	(928,605)	(5,903,206)	(928,605)
2186	2282	Inj & Dam	PTD	SO	(141,155,665)	(3,179,518)	-	-
2187	2283	Pen & Ben	PTD	SO	(76,044,531)	(1,712,896)	69,637,340	1,568,575
2188	2282	Prov for Injurie	PTD	S	(12,416,392)	-	(12,416,392)	-
	254	Reg Liabilities	PTD	SO	(11,202,836)	(252,343)	(11,202,836)	(252,343)
2189	25335	Reg Liabilities	PTD	SE	(115,119,099)	(1,626,945)	(115,119,099)	(1,626,945)
2190				B15	(361,841,730)	(7,700,307)	(75,004,194)	(1,239,318)
2191								
2192	22841	Accum Misc. Operating Provisions						
2193		P	S		-	-	-	-
2194		P	SG		(234,853)	(3,446)	(234,853)	(3,446)
2195				B15	(234,853)	(3,446)	(234,853)	(3,446)
2196								
2197	254105	ARO	P	S	-	-	-	-
2198	230	ARO	P	TROJD	(5,565,959)	(81,132)	(5,565,959)	(81,132)
2199	254105	ARO	P	TROJD	-	-	-	-
2200	254		P	S	(1,823,401,237)	(39,164,418)	(1,815,972,034)	(31,735,215)
2201				B15	(1,828,967,196)	(39,245,549)	(1,821,537,993)	(31,816,346)
2202								
2203	252	Customer Advances for Construction						
2204		DPW	S		(1,709,876)	-	(23,708,755)	(116,018)
2205		DPW	SE		-	-	-	-
2206		T	SG		(102,399,151)	(1,502,499)	(80,400,272)	(1,179,710)
2207		DPW	SO		-	-	-	-
2208		CUST	CN		-	-	-	-
2209		Total Customer Advances for Construction		B20	(104,109,027)	(1,502,499)	(104,109,027)	(1,295,728)
2210								
2211	25398	SO2 Emissions						
2212		P	SE		-	-	(751,900)	(10,626)
2213					-	-	(751,900)	(10,626)
2214								
2215	25399	Other Deferred Credits						
2216		P	S		(405,265)	(72,159)	(405,265)	(72,159)
2217		LABOR	SO		-	-	-	-
2218		P	SG		(63,848,335)	(936,844)	(63,848,335)	(936,844)
2219		P	SE		(14,598,111)	(206,311)	(14,598,111)	(206,311)
2220				B15	(78,851,712)	(1,215,314)	(78,851,712)	(1,215,314)
2221								
2222	190	Accumulated Deferred Income Taxes						
2223		P	S		455,694,550	9,857,511	441,657,636	8,059,328
2224		CUST	CN		-	-	-	-
2225		LABOR	SO		126,177,788	2,842,143	47,393,323	1,067,530
2226		P	DGP		-	-	-	-
2227		IBT	IBT		-	-	-	-
2228		P	SG		-	-	-	-
2229		P	SG		-	-	-	-
2230		CUST	BADDEBT		4,646,301	92,948	4,933,337	98,690
2231		P	TROJD		1,298,701	18,930	1,288,724	18,785
2232		P	SG		1,952,500	28,649	11,583,343	169,962
2233		P	SE		31,308,246	442,470	2,486,653	35,143
2234		PTD	SNP		-	-	-	-
2235		DPW	SNPD		691,719	26,366	1,546,918	58,963
2236		P	SG		-	-	-	-
2237				B19	621,769,805	13,309,018	510,889,935	9,508,401
2238								
2239	281	Accumulated Deferred Income Taxes						
2240		P	S		-	-	-	-
2241		PT	SG		(148,004,159)	(2,171,659)	(0)	(0)
2242		T	SG		-	-	-	-
2243				B19	(148,004,159)	(2,171,659)	(0)	(0)

2020 PROTOCOL					JUNE 2021		DECEMBER 2023		
13-Month Average					UNADJUSTED RESULTS		NORMALIZED RESULTS		
FERC		BUS							
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA	
2244									
2245	282	Accumulated Deferred Income Taxes							
2246		GP	S		7,269,546	-	(3,053,561,525)	(67,653,633)	
2247		ACCMDIT	DITBAL		(2,746,244,293)	(60,001,223)	(383,942)	(8,389)	
2248		PT	SNP		(961,671)	(20,294)	(883,760)	(18,650)	
2249		LABOR	SO		42,717	962	(1,094,610)	(24,656)	
2250		PTD	GPS		-	-	-	-	
2251		DPW	CIAC		-	-	-	-	
2252		P	SNPD		-	-	-	-	
2253		GP	SCHMDEXP		-	-	-	-	
2254		TAXDEPR	TAXDEPR		-	-	-	-	
2255		P	SG		-	-	-	-	
2256		PT	IBT		-	-	-	-	
2257		PT	SG		-	-	-	-	
2258		P	CN		-	-	-	-	
2259		P	SE		(2,493,872)	(35,245)	(396,881)	(5,609)	
2260		P	SG		(0)	(0)	12,257,920	179,860	
2261				B19	(2,742,387,572)	(60,055,800)	(3,044,062,798)	(67,531,076)	
2262									
2263	283	Accumulated Deferred Income Taxes							
2264		GP	S		(107,775,044)	(568,251)	(112,370,864)	(1,055,136)	
2265		P	SG		(1,847,574)	(27,109)	(1,664,384)	(24,421)	
2266		P	SE		(38,978,097)	(550,866)	515,386	7,284	
2267		LABOR	SO		(139,330,481)	(3,138,406)	(97,982,775)	(2,207,053)	
2268		GP	GPS		(8,504,333)	(191,559)	(8,540,637)	(192,377)	
2269		PTD	SNP		(761,564)	(16,071)	(690,567)	(14,573)	
2270		P	TROJD		-	-	-	-	
2271		P	SG		-	-	-	-	
2272		P	SG		-	-	-	-	
2273		P	SG		-	-	-	-	
2274				B19	(297,197,093)	(4,492,263)	(220,733,841)	(3,486,277)	
2275									
2276		Total Accum Deferred Income Tax			B19	(2,565,819,019)	(53,410,705)	(2,753,906,704)	(61,508,952)
2277	255	Accumulated Investment Tax Credit							
2278		PTD	S		(2,052,350)	-	(2,091,064)	-	
2279		PTD	ITC84		-	-	-	-	
2280		PTD	ITC85		-	-	-	-	
2281		PTD	ITC86		-	-	-	-	
2282		PTD	ITC88		-	-	-	-	
2283		PTD	ITC89		-	-	-	-	
2284		PTD	ITC90		-	-	-	-	
2285		PTD	SG		(193,136)	(2,834)	(169,746)	(2,491)	
2286		Total Accumulated ITC			B19	(2,245,487)	(2,834)	(2,260,810)	(2,491)
2287									
2288		Total Rate Base Deductions				(4,942,069,023)	(103,080,654)	(4,836,657,192)	(97,092,222)
2289									
2290									
2291									
2292	108SP	Steam Prod Plant Accumulated Depr							
2293		P	S		(9,098,547)	-	(9,098,547)	-	
2294		P	SG		(749,221,847)	(10,993,303)	(749,221,847)	(10,993,303)	
2295		P	SG		(719,880,716)	(10,562,782)	(719,880,716)	(10,562,782)	
2296		P	SG		(1,901,219,938)	(27,896,526)	(2,500,942,608)	(36,696,234)	
2297		P	SG		-	-	-	-	
2298		P	SG		-	-	-	-	
2299				B17	(3,379,421,048)	(49,452,611)	(3,979,143,719)	(58,252,319)	
2300									
2301	108NP	Nuclear Prod Plant Accumulated Depr							
2302		P	SG		-	-	-	-	
2303		P	SG		-	-	-	-	
2304		P	SG		-	-	-	-	
2305				B17	-	-	-	-	
2306									
2307									
2308	108HP	Hydraulic Prod Plant Accum Depr							
2309		P	S		2,104,465	-	2,104,465	-	
2310		P	SG		(169,356,335)	(2,484,959)	(169,356,335)	(2,484,959)	
2311		P	SG		(31,496,322)	(462,144)	(31,496,322)	(462,144)	
2312		P	SG		(233,526,380)	(3,426,524)	(293,251,521)	(4,302,868)	
2313		P	SG		(62,385,722)	(915,383)	(76,163,004)	(1,117,537)	
2314		p	SG		-	-	19,893,946	291,903	
2315				B17	(494,660,295)	(7,289,010)	(548,268,772)	(8,075,605)	
2316									
2317	108OP	Other Production Plant - Accum Depr							
2318		P	S		(4,783)	-	(4,783)	-	
2319		P	SG		-	-	-	-	
2320		P	SG		401,424,897	5,890,092	117,362,499	1,722,055	
2321		P	SG		(482,707,852)	(7,082,754)	(575,239,804)	(8,440,471)	
2322		P	SG		(43,837,829)	(643,231)	(43,837,829)	(643,231)	
2323				B17	(125,125,568)	(1,835,892)	(501,719,918)	(7,361,647)	
2324									

2020 PROTOCOL 13-Month Average FERC					JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
2325	108EP	Experimental Plant - Accum Depr						
2326		P	SG		-	-	-	-
2327		P	SG		-	-	-	-
2328					-	-	-	-
2329								
2330	Total Production Plant Accum Depreciation			B17	(3,999,206,912)	(58,577,514)	(5,029,132,409)	(73,689,571)
2331								
2332	Summary of Prod Plant Depreciation by Factor							
2333		S			(6,998,866)	-	(6,998,866)	-
2334		DGP			-	-	-	-
2335		DGU			-	-	-	-
2336		SG			(3,992,208,046)	(58,577,514)	(5,022,133,543)	(73,689,571)
2337		SSGCH			-	-	-	-
2338		SSGCT			-	-	-	-
2339	Total of Prod Plant Depreciation by Factor				(3,999,206,912)	(58,577,514)	(5,029,132,409)	(73,689,571)
2340								
2341								
2342	108TP	Transmission Plant Accumulated Depr						
2343		T	SG		(353,157,214)	(5,181,862)	(353,157,214)	(5,181,862)
2344		T	SG		(426,788,101)	(6,262,245)	(426,788,101)	(6,262,245)
2345		T	SG		(1,221,447,907)	(17,922,258)	(1,451,046,869)	(21,291,154)
2346	Total Trans Plant Accum Depreciation			B17	(2,001,393,221)	(29,366,365)	(2,230,992,183)	(32,735,262)
2347	108360	Land and Land Rights						
2348		DPW	S		(10,029,714)	(797,966)	(12,277,761)	(909,822)
2349				B17	(10,029,714)	(797,966)	(12,277,761)	(909,822)
2350								
2351	108361	Structures and Improvements						
2352		DPW	S		(33,171,627)	(1,648,893)	(37,433,026)	(1,860,927)
2353				B17	(33,171,627)	(1,648,893)	(37,433,026)	(1,860,927)
2354								
2355	108362	Station Equipment						
2356		DPW	S		(354,040,121)	(10,937,908)	(389,398,595)	(12,697,241)
2357				B17	(354,040,121)	(10,937,908)	(389,398,595)	(12,697,241)
2358								
2359	108363	Storage Battery Equipment						
2360		DPW	S		-	-	-	-
2361				B17	-	-	-	-
2362								
2363	108364	Poles, Towers & Fixtures						
2364		DPW	S		(676,436,873)	(43,171,846)	(722,646,511)	(45,471,100)
2365				B17	(676,436,873)	(43,171,846)	(722,646,511)	(45,471,100)
2366								
2367	108365	Overhead Conductors						
2368		DPW	S		(349,174,705)	(22,535,118)	(378,252,801)	(23,981,957)
2369				B17	(349,174,705)	(22,535,118)	(378,252,801)	(23,981,957)
2370								
2371	108366	Underground Conduit						
2372		DPW	S		(179,429,394)	(13,100,653)	(193,855,976)	(13,818,477)
2373				B17	(179,429,394)	(13,100,653)	(193,855,976)	(13,818,477)
2374								
2375	108367	Underground Conductors						
2376		DPW	S		(380,517,399)	(13,608,486)	(414,171,695)	(15,283,024)
2377				B17	(380,517,399)	(13,608,486)	(414,171,695)	(15,283,024)
2378								
2379	108368	Line Transformers						
2380		DPW	S		(604,818,198)	(30,498,701)	(655,759,647)	(33,033,396)
2381				B17	(604,818,198)	(30,498,701)	(655,759,647)	(33,033,396)
2382								
2383	108369	Services						
2384		DPW	S		(362,180,959)	(13,406,486)	(393,681,924)	(14,973,880)
2385				B17	(362,180,959)	(13,406,486)	(393,681,924)	(14,973,880)
2386								
2387	108370	Meters						
2388		DPW	S		(107,844,570)	(720,810)	(116,467,465)	(1,149,859)
2389				B17	(107,844,570)	(720,810)	(116,467,465)	(1,149,859)
2390								
2391								
2392								
2393	108371	Installations on Customers' Premises						
2394		DPW	S		(7,220,271)	(259,119)	(7,518,406)	(273,953)
2395				B17	(7,220,271)	(259,119)	(7,518,406)	(273,953)
2396								
2397	108372	Leased Property						
2398		DPW	S		-	-	-	-
2399				B17	-	-	-	-
2400								
2401	108373	Street Lights						
2402		DPW	S		(34,236,684)	(402,852)	(36,371,789)	(509,088)
2403				B17	(34,236,684)	(402,852)	(36,371,789)	(509,088)

2020 PROTOCOL 13-Month Average FERC				JUNE 2021 UNADJUSTED RESULTS		DECEMBER 2023 NORMALIZED RESULTS		
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA
2404								
2405	108D00	Unclassified Dist Plant - Acct 300						
2406		DPW	S		-	-	-	-
2407				B17	-	-	-	-
2408								
2409	108DS	Unclassified Dist Sub Plant - Acct 300						
2410		DPW	S		-	-	-	-
2411				B17	-	-	-	-
2412								
2413	108DP	Unclassified Dist Sub Plant - Acct 300						
2414		DPW	S		6,095,445	380,904	6,095,445	380,904
2415				B17	6,095,445	380,904	6,095,445	380,904
2416								
2417								
2418	Total Distribution Plant Accum Depreciation			B17	(3,093,005,071)	(150,707,932)	(3,351,740,151)	(163,581,821)
2419								
2420	Summary of Distribution Plant Depr by Factor							
2421		S			(3,093,005,071)	(150,707,932)	(3,351,740,151)	(163,581,821)
2422								
2423	Total Distribution Depreciation by Factor				(3,093,005,071)	(150,707,932)	(3,351,740,151)	(163,581,821)
2424	108GP	General Plant Accumulated Depr						
2425		G-SITUS	S		(277,590,932)	(7,256,531)	(312,720,951)	(8,342,845)
2426		G-DGP	SG		(715,242)	(10,495)	(715,242)	(10,495)
2427		G-DGU	SG		(1,951,711)	(28,637)	(1,951,711)	(28,637)
2428		G-SG	SG		(127,433,166)	(1,869,822)	(142,642,609)	(2,092,989)
2429		CUST	CN		(7,270,206)	(170,417)	(6,797,658)	(159,340)
2430		PTD	SO		(116,526,662)	(2,624,752)	(128,950,205)	(2,904,591)
2431		P	SE		(1,538,215)	(21,739)	(1,480,550)	(20,924)
2432		G-SG	SG		(130,406)	(1,913)	(130,406)	(1,913)
2433		G-SG	SG		-	-	-	-
2434				B17	(533,156,539)	(11,984,307)	(595,389,331)	(13,561,736)
2435								
2436								
2437	108MP	Mining Plant Accumulated Depr.						
2438		P	S		-	-	-	-
2439		P	SE		-	-	-	-
2440				B17	-	-	-	-
2441	108MP	Less Centralia Situs Depreciation						
2442		P	S		-	-	-	-
2443				B17	-	-	-	-
2444								
2445	1081390	Accum Depr - Capital Lease						
2446		PTD	SO	B17	-	-	-	-
2447					-	-	-	-
2448								
2449		Remove Capital Leases			-	-	-	-
2450				B17	-	-	-	-
2451								
2452	1081399	Accum Depr - Capital Lease						
2453		P	S		-	-	-	-
2454		P	SE	B17	-	-	-	-
2455					-	-	-	-
2456								
2457		Remove Capital Leases			-	-	-	-
2458				B17	-	-	-	-
2459								
2460								
2461	Total General Plant Accum Depreciation			B17	(533,156,539)	(11,984,307)	(595,389,331)	(13,561,736)
2462								
2463								
2464								
2465	Summary of General Depreciation by Factor							
2466		S			(277,590,932)	(7,256,531)	(312,720,951)	(8,342,845)
2467		DGP			-	-	-	-
2468		DGU			-	-	-	-
2469		SE			(1,538,215)	(21,739)	(1,480,550)	(20,924)
2470		SO			(116,526,662)	(2,624,752)	(128,950,205)	(2,904,591)
2471		CN			(7,270,206)	(170,417)	(6,797,658)	(159,340)
2472		SG			(130,230,525)	(1,910,867)	(145,439,967)	(2,134,035)
2473		DEU			-	-	-	-
2474		SSGCT			-	-	-	-
2475		SSGCH			-	-	-	-
2476		Remove Capital Leases			-	-	-	-
2477	Total General Depreciation by Factor				(533,156,539)	(11,984,307)	(595,389,331)	(13,561,736)
2478								
2479								
2480	Total Accum Depreciation - Plant In Service			B17	(9,626,761,743)	(250,636,117)	(11,207,254,073)	(283,568,389)

2020 PROTOCOL 13-Month Average FERC				JUNE 2021 UNADJUSTED RESULTS				DECEMBER 2023 NORMALIZED RESULTS	
ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	CALIFORNIA	TOTAL	CALIFORNIA	
2481	111SP	Accum Prov for Amort-Steam							
2482		P	SG		-	-	-	-	
2483		P	SG		-	-	-	-	
2484				B18	-	-	-	-	
2485									
2486									
2487	111GP	Accum Prov for Amort-General							
2488		G-SITUS	S		(11,923,722)	(505,860)	(12,868,406)	(505,860)	
2489		CUST	CN		-	-	-	-	
2490		I-SG	SG		-	-	-	-	
2491		PTD	SO		(1,174,857)	(26,464)	(1,391,441)	(31,342)	
2492		P	SE		-	-	-	-	
2493				B18	(13,098,578)	(532,323)	(14,259,847)	(537,202)	
2494									
2495									
2496	111HP	Accum Prov for Amort-Hydro							
2497		P	SG		-	-	-	-	
2498		P	SG		-	-	-	-	
2499		P	SG		(3,139,235)	(46,062)	(3,762,626)	(55,209)	
2500		P	SG		-	-	-	-	
2501				B18	(3,139,235)	(46,062)	(3,762,626)	(55,209)	
2502									
2503									
2504	111IP	Accum Prov for Amort-Intangible Plant							
2505		I-SITUS	S		30,478,582	(6,202)	30,312,920	(9,733)	
2506		I-DGP	SG		-	-	-	-	
2507		I-DGU	SG		(397,058)	(5,826)	(397,058)	(5,826)	
2508		P	SE		(1,897)	(27)	112,423	1,589	
2509		I-SG	SG		(105,977,548)	(1,555,004)	(118,775,083)	(1,742,782)	
2510		I-SG	SG		(114,544,697)	(1,680,710)	(119,794,638)	(1,757,742)	
2511		I-SG	SG		(5,755,401)	(84,449)	(6,031,498)	(88,500)	
2512		CUST	CN		(162,639,670)	(3,812,345)	(189,428,726)	(4,440,293)	
2513		P	SG		-	-	-	-	
2514		P	SG		-	-	-	-	
2515		PTD	SO		(316,598,295)	(7,131,347)	(346,115,474)	(7,796,219)	
2516				B18	(675,435,985)	(14,275,911)	(750,117,135)	(15,839,506)	
2517	111IP	Less Non-Regulated Plant							
2518		NUTIL	OTH		-	-	-	-	
2519					(675,435,985)	(14,275,911)	(750,117,135)	(15,839,506)	
2520									
2521	111390	Accum Amtr - Capital Lease							
2522		G-SITUS	S		-	-	-	-	
2523		P	SG		-	-	-	-	
2524		PTD	SO		-	-	-	-	
2525				B9	-	-	-	-	
2526									
2527		Remove Capital Lease Amtr			-	-	-	-	
2528									
2529	Total Accum Provision for Amortization			B18	(691,673,798)	(14,854,296)	(768,139,608)	(16,431,916)	
2530									
2531									
2532									
2533									
2534	Summary of Amortization by Factor								
2535		S			18,554,860	(512,062)	17,444,514	(515,592)	
2536		DGP			-	-	-	-	
2537		DGU			-	-	-	-	
2538		SE			(1,897)	(27)	112,423	1,589	
2539		SO			(317,773,151)	(7,157,811)	(347,506,915)	(7,827,561)	
2540		CN			(162,639,670)	(3,812,345)	(189,428,726)	(4,440,293)	
2541		SSGCT			-	-	-	-	
2542		SSGCH			-	-	-	-	
2543		SG			(229,813,940)	(3,372,051)	(248,760,903)	(3,650,059)	
2544		Less Capital Lease			-	-	-	-	
2545	Total Provision For Amortization by Factor				(691,673,798)	(14,854,296)	(768,139,608)	(16,431,916)	

3. REVENUE ADJUSTMENTS

PacifiCorp
California General Rate Case – December 31, 2023
Revenue Adjustment Index

The Company used actual revenue for the twelve months ended June, 2021 as the starting point for the calculation of pro forma revenue. Actual revenue was adjusted using the normalizing and pro forma adjustments below to calculate the revenue for the December 2023 test period.

- 3.1 Pro Forma Revenue
- 3.2 SO2 Emissions Allowances
- 3.3 REC Revenues
- 3.4 Wheeling Revenue
- 3.5 Ancillary Revenue
- 3.6 Paperless Billing Credits
- 3.7 Fly Ash Revenue

PacifiCorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2023

	3.1	3.2	3.3	3.4	3.5	3.6	3.7
	Pro Forma Revenue	SO2 Emissions Allowances	REC Revenues	Wheeling Revenue	Ancillary Revenue	Paperless Billing Credits	Fly Ash Revenue
1 Operating Revenues:							
2 General Business Revenues	3,627,856	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	(92,363)	465,197	(154,675)	100,844	46,625
6 Total Operating Revenues	3,627,856	-	(92,363)	465,197	(154,675)	100,844	46,625
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19							
20 Total O&M Expenses	-	-	-	-	-	-	-
21							
22 Depreciation	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-	-
25 Income Taxes - Federal	727,252	34	(18,515)	93,255	(31,007)	20,216	9,347
26 Income Taxes - State	164,703	8	(4,193)	21,120	(7,022)	4,578	2,117
27 Income Taxes - Def Net	-	2,408	-	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc Revenue & Expense	-	(9,793)	-	-	-	-	-
30							
31 Total Operating Expenses:	891,955	(7,344)	(22,709)	114,375	(38,029)	24,794	11,463
32							
33 Operating Rev For Return:	2,735,901	7,344	(69,654)	350,823	(116,646)	76,050	35,162
34							
35 Rate Base:							
36 Electric Plant In Service	-	-	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-	-
40 Pension	-	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-	-
44 Working Capital	2,246	0	(57)	288	(96)	62	29
45 Weatherization Loans	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	2,246	0	(57)	288	(96)	62	29
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-
53 Accum Def Income Tax	-	2,613	-	-	-	-	-
54 Unamortized ITC	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	(10,626)	-	-	-	-	-
58							
59 Total Rate Base Deductions	-	(8,014)	-	-	-	-	-
60							
61 Total Rate Base:	2,246	(8,014)	(57)	288	(96)	62	29
62							
63 Return on Rate Base	0.840%	0.002%	-0.021%	0.108%	-0.036%	0.023%	0.011%
64							
65 Return on Equity	1.608%	0.005%	-0.041%	0.206%	-0.069%	0.045%	0.021%
66							
67 TAX CALCULATION:							
68 Operating Revenue	3,627,856	9,793	(92,363)	465,197	(154,675)	100,844	46,625
69 Other Deductions	-	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-	-
71 Interest	47	(169)	(1)	6	(2)	1	1
72 Schedule "M" Additions	-	-	-	-	-	-	-
73 Schedule "M" Deductions	-	9,793	-	-	-	-	-
74 Income Before Tax	3,627,809	168	(92,362)	465,191	(154,673)	100,843	46,625
75							
76 State Income Taxes	164,703	8	(4,193)	21,120	(7,022)	4,578	2,117
77 Taxable Income	3,463,106	161	(88,168)	444,072	(147,651)	96,265	44,508
78							
79 Federal Income Taxes + Other	727,252	34	(18,515)	93,255	(31,007)	20,216	9,347
APPROXIMATE PRICE CHANGE	(3,681,346)	(10,702)	93,730	(472,085)	156,965	(102,337)	(47,316)

PacifiCorp
California General Rate Case - December 2023
Pro Forma Revenue

PAGE 3.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	3	5,981,565	CA	100.000%	5,981,565	
Commercial	442	3	606,944	CA	100.000%	606,944	
Industrial ¹	442	3	(2,889,769)	CA	100.000%	(2,889,769)	
Public St. & Hwy	444	3	(70,885)	CA	100.000%	(70,885)	
Total			<u>3,627,856</u>			<u>3,627,856</u>	3.1.1

¹Includes Irrigation

Description of Adjustment:

This adjustment restates June 2021 general business revenues to the pro forma level for the 12 months ending December 2023 based on forecasted loads. NPC-related revenues collected are not included as part of this adjustment.

PacifiCorp
California General Rate Case - December 2023
12 Months Ending December 2023
Non-NPC Revenue Adjustments Summary

	A	B	C	D	E
	Unadjusted Revenues	Base Period ECAC Revenues	Base Period Non-NPC Revenues	Projected Non-NPC Revenues	Pro Forma Adjustment
Residential	\$49,794,059	\$11,482,950	\$38,311,110	\$44,292,675	\$5,981,565
Commercial	\$31,127,846	\$6,877,393	\$24,250,453	\$24,857,398	\$606,944
Industrial	\$5,653,555	\$1,605,678	\$4,047,877	\$3,662,368	(\$385,509)
Irrigation	\$15,086,541	\$3,327,757	\$11,758,783	\$9,254,524	(\$2,504,260)
Public St & Hwy	\$355,513	\$53,067	\$302,446	\$231,561	(\$70,885)
Total California	\$102,017,514	\$23,346,845	\$78,670,669	\$82,298,525	\$3,627,856
Source / Formula	3.1.2 Column C	5.1.1	A - B	3.1.2 Column M	3.1

PacifiCorp
California General Rate Case - December 2023
12 Months Ending December 2023
Revenue Adjustments Summary

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Total Revenue	Normalizing Adjustments ¹	Unadjusted Revenues	Normalizing Adjustments ²	Temperature Adjustment	Total Type 1 Adjustments	Total Type 1 Revenues	Total Type 2 Adjustments ³	Total Type 2 Adjusted Revenues	Total Type 3 Adjustments ⁴	Total California Forecast Revenues	Projected Base ECAC Revenues	Total Forecast Revenue Less ECAC
Residential	\$50,838,663	(\$1,044,604)	\$49,794,059	\$2,399,381	\$809,734	\$3,209,115	\$53,003,174	\$614,951	\$53,618,126	(\$202,039)	\$53,416,087	\$9,123,412	\$44,292,675
Commercial	\$31,728,802	(\$600,956)	\$31,127,846	(\$2,308,537)	\$155,052	(\$2,153,485)	\$28,974,361	\$150,452	\$29,124,813	\$1,289,447	\$30,414,261	\$5,556,863	\$24,857,398
Industrial	\$5,781,844	(\$128,289)	\$5,653,555	(\$568,835)	\$0	(\$568,835)	\$5,084,719	(\$379)	\$5,084,340	(\$154,673)	\$4,929,667	\$1,267,299	\$3,662,368
Irrigation	\$15,309,310	(\$222,769)	\$15,086,541	(\$1,100,466)	(\$189,553)	(\$1,290,019)	\$13,796,522	\$198,874	\$13,995,396	(\$2,582,183)	\$11,413,213	\$2,158,689	\$9,254,524
Public St & Hwy	\$361,557	(\$6,044)	\$355,513	(\$20,512)	\$0	(\$20,512)	\$335,001	\$4,934	\$339,935	(\$76,798)	\$263,137	\$31,576	\$231,561
Total California	\$104,020,177	(\$2,002,663)	\$102,017,514	(\$1,598,968)	\$775,233	(\$823,736)	\$101,193,778	\$968,832	\$102,162,610	(\$1,726,245)	\$100,436,365	\$18,137,840	\$82,298,525
Source / Formula	3.1.4 - 3.1.5		A + B	3.1.6	Load 3.1.6	D + E	C + F	3.1.4 - 3.1.5	G + H	3.1.4 - 3.1.5	I + J	3.1.7	K - L

¹ Includes the items not included in regulatory unadjusted results

² Normalizing revenue adjustments include removal of Deferred Energy Cost Adjustment Clause, Mobile Home Park Utility Upgrade Adjustment (S-95), Public Purpose (S-191), Energy Savings Assistance Program (S-192) Tax Reform Adjustment (S-195), Greenhouse Gas Permits Surcharge (GHG-92), California Climate Credit (GHG-93) and accounting adjustments for Blue Sky, Demand Side Management, Revenue Accounting, Other Customer Retail Revenue, Property Insurance, Income Tax Deferral Adjustment, and Demand Charge Accrual. Includes Temperature adjustment and Out of Period adjustment.

³ Rate changes for Post Test-year Adjustment Mechanism (PTAM) for Capital Additions effective December 4, 2020, Energy Cost Adjustment Clause (ECAC) effective December 8, 2020 and PTAM for Attrition effective January 1, 2021. Includes the adjustment to reconcile booked revenues with blocking revenues

⁴ Rate Changes for PTAM for Capital Additions effective July 28, 2021, PTAM for Capital Additions effective September 18, 2021, ECAC effective November 10, 2021 and PTAM for Attrition effective January 1, 2022. Includes adjustment to forecast.

PacifiCorp
California General Rate Case - December 2023
12 Months Ending December 2023
kWhs

	A	B	C	D	E	F
	Total kWh	Normalization Adjustment kWh ¹	Temperature Adjustment kWh	Total Normalized kWh	Adjustment to Forecast kWh	Total California Forecast kWh
Residential	386,672,610	(610,860)	6,341,161	392,402,911	(10,415,554)	381,987,357
Commercial	228,547,304	(473,293)	1,588,195	229,662,206	6,592,075	236,254,281
Industrial	54,153,052	(15,146)	0	54,137,906	(1,328,241)	52,809,665
Irrigation	116,628,584	(402,993)	(2,263,991)	113,961,600	(22,960,880)	91,000,720
Public St & Hwy	1,785,913	2,541	0	1,788,454	(465,695)	1,322,759
Total California	787,787,463	(1,499,751)	5,665,364	791,953,076	(28,578,294)	763,374,782
Source / Formula	3.1.3 - 3.1.4	3.1.3 - 3.1.4	3.1.3 - 3.1.4	A + B + C	3.1.3 - 3.1.4	D + E

¹ Includes Out of Period adjustment and adjustment to reconcile booked kWh with blocking kWh.

PacifiCorp
California General Rate Case - December 2021
12 Months Ending December 2023
Revenues, kWh and Customer Adjustments

	RVN Average Customers	Type 1 Adjustments	Normalized Average Customers	Adjustment to Forecast	Forecast Average Customers	Booked kWh	Out of Period kWh	Bill Cheaper Adjustment kWh	Blocking Adjustment kWh	Normalization Adjustment kWh	Temperature Adjustment kWh	Total Adjustment kWh	Total Normalized kWh	Forecast Adjustment kWh	Total Forecast kWh	Booked Revenues	Total Type 1 Adjustments ¹ \$	Total Type 2 Adjustments ² \$	Total Type 3 Adjustments ³ \$	Total Forecast Revenues
Residential																				
Schedule D	24,475	-108	24,369	554	24,923	255,912,739	-437,173	-501,400	-938,573	4,202,332	3,263,759	259,176,955	-3,624,778	255,351,777	\$32,591,497	\$2,987,376	\$359,894	\$252,163	\$35,740,901	
Schedule DL6	11,760	10	11,790	-143	11,647	126,846,570	-172,352	501,446	329,094	2,108,463	2,437,557	129,384,127	-6,340,637	123,043,490	\$16,106,422	\$21,237,484	\$251,002	(\$498,971)	\$17,095,507	
Schedule DM-9	6	0	6	0	6	226,415	0	0	0	0	0	226,415	-31,739	194,676	\$28,192	\$1,752	\$138	(\$3,671)	\$26,411	
Schedule DS-8	20	0	20	0	20	1,788,883	43,635	0	43,635	30,365	74,000	1,872,883	-165,162	1,707,721	\$197,788	\$42,930	\$2,498	(\$17,508)	\$195,708	
Schedule A-25	482	3	485	3	488	1,469,515	-23,151	-43,280	-20,129	-43,280	-43,280	1,426,235	38,845	1,465,080	\$290,055	(\$8,340)	\$541	\$18,685	\$298,941	
Schedule OL-15	886	1	887	28	915	259,433	1,738	0	-1,738	0	-1,738	259,433	-28,692	230,741	\$61,143	\$8,122	\$807	(\$3,737)	\$55,145	
Subtotal	37,029	-95	36,934	386	37,320	386,692,510	-590,779	0	-20,081	-610,860	6,341,161	5,730,301	392,336,911	-10,349,554	381,987,357	\$49,215,597	\$3,837,080	\$614,451	(\$255,039)	\$53,412,090
Unbilled	0	0	0	0	0	66,000	0	0	0	0	0	66,000	-46,000	0	(\$53,000)	\$0	\$0	\$53,000	\$0	
Blue Sky	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$79,291	(\$79,291)	\$0	\$0	\$0	
Demand Side Management	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$959,466	(\$959,466)	\$0	\$0	\$0	
Revenue Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(\$611,361)	\$611,361	\$0	\$0	\$0	
Other Cost Retail Rev	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$62,200	(\$62,200)	\$0	\$0	\$0	
Property Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(\$55,356)	\$55,356	\$0	\$0	\$0	
Income Tax Deferral Adjs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$1,239,328	(\$1,239,328)	\$0	\$0	\$0	
AGA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$3,988	\$0	\$0	\$0	\$3,988	
Total Residential	37,029	-95	36,934	386	37,320	386,672,610	-590,779	0	-20,081	-610,860	6,341,161	5,730,301	392,402,911	-10,415,554	381,987,357	\$50,336,983	\$2,164,611	\$614,451	(\$202,039)	\$53,416,987
Commercial																				
Schedule A-25	6,587	124	6,711	-115	6,595	53,644,448	-234,079	20,124	-213,955	388,692	174,737	53,819,185	388,056	54,207,241	\$8,773,749	(\$203,868)	\$121,773	\$281,346	\$8,973,001	
Schedule A-32	1,180	49	1,229	13	1,242	87,749,134	-62,823	1,110,831	1,048,008	630,514	1,678,322	89,427,658	1,585,444	91,013,104	\$12,168,936	(\$758,437)	\$387,198	\$408,372	\$12,206,037	
Schedule A-36	148	-40	108	2	110	60,710,762	-196,802	-1,110,831	-1,307,751	391,130	-916,621	59,794,171	1,189,009	60,983,180	\$7,204,455	(\$20,524)	\$382,897	\$155,347	\$8,458,281	
Schedule AT-48	8	0	8	0	8	29,538,277	0	0	0	177,859	177,859	29,716,136	-400,539	29,315,597	\$2,730,545	(\$222,607)	\$21,793	(\$67,413)	\$2,462,318	
Schedule OL-15	453	1	454	-7	446	514,840	455	-37	418	0	418	515,358	-6,563	508,695	\$150,777	(\$5,799)	\$2,354	\$4,694	\$148,526	
Schedule OL-42	37	0	37	0	37	127,813	-13	0	-13	0	-13	127,800	-11,332	116,468	\$25,525	(\$1,330)	\$364	(\$892)	\$23,954	
Subtotal	8,413	135	8,548	-107	8,441	232,385,304	-493,380	0	20,087	-473,293	1,588,195	1,114,902	233,500,208	2,754,075	236,254,281	\$31,053,788	(\$1,715,571)	\$150,452	\$781,447	\$30,270,117
Unbilled	0	0	0	0	0	-3,838,000	0	0	0	0	0	-3,838,000	3,838,000	0	(\$508,000)	\$0	\$0	\$508,000	\$0	
Blue Sky	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$6,044	(\$6,044)	\$0	\$0	\$0	
Demand Side Management	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$573,987	(\$573,987)	\$0	\$0	\$0	
Revenue Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(\$350,462)	\$350,462	\$0	\$0	\$0	
Other Cost Retail Rev	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$60,935	(\$60,935)	\$0	\$0	\$0	
Property Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(\$39,910)	\$39,910	\$0	\$0	\$0	
Income Tax Deferral Adjs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$788,376	(\$788,376)	\$0	\$0	\$0	
AGA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$144,144	\$0	\$0	\$0	\$144,144	
Total Commercial	8,413	135	8,548	-107	8,441	228,547,304	-493,380	0	20,087	-473,293	1,588,195	1,114,902	229,662,208	6,692,075	236,254,281	\$31,728,902	(\$2,764,441)	\$150,452	\$1,289,447	\$30,414,281
Industrial																				
Schedule A-25	81	-1	80	2	82	494,745	-3,527	0	-3,527	0	-3,527	491,218	1,541	492,759	\$85,472	(\$2,598)	\$1,084	\$3,257	\$87,215	
Schedule A-32	23	7	30	0	30	2,239,891	-11,619	2,189,859	0	2,178,240	0	2,178,240	4,418,131	38,755	4,456,886	\$336,617	(\$22,076)	\$302,652	\$14,757	\$631,951
Schedule A-36	12	-7	5	-1	4	5,216,737	0	-2,189,859	0	-2,189,859	0	-2,189,859	3,026,678	-26,201	3,000,677	\$698,698	(\$45,576)	(\$332,687)	(\$3,447)	\$316,988
Schedule AT-48	10	0	10	0	10	46,289,678	0	0	0	0	0	46,289,678	-1,440,338	44,850,340	\$4,929,156	(\$386,874)	\$38,271	(\$177,240)	\$3,880,513	
Subtotal	126	-1	125	1	126	54,251,052	-15,146	0	-15,146	0	-15,146	54,235,906	-1,426,241	52,809,665	\$5,529,943	(\$437,224)	(\$379)	(\$162,673)	\$4,929,687	
Unbilled	0	0	0	0	0	-98,000	0	0	0	0	0	-98,000	98,000	0	(\$8,000)	\$0	\$0	\$8,000	\$0	
Blue Sky	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$178	(\$178)	\$0	\$0	\$0	
Demand Side Management	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$110,570	(\$110,570)	\$0	\$0	\$0	
Revenue Accounting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(\$57,254)	\$57,254	\$0	\$0	\$0	
Other Cost Retail Rev	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$26,356	(\$26,356)	\$0	\$0	\$0	
Property Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(\$8,814)	\$8,814	\$0	\$0	\$0	
Income Tax Deferral Adjs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$188,866	(\$188,866)	\$0	\$0	\$0	
AGA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	
Total Industrial	126	-1	125	1	126	54,153,052	-15,146	0	-15,146	0	-15,146	0	-15,146	54,137,906	-1,328,241	\$5,781,344	(\$697,125)	(\$379)	(\$154,673)	\$4,929,687

PacifiCorp
California General Rate Case - December 2021
12 Months Ending December 2023
Revenue, kWh and Customer Adjustments

	RVN Average Customers	Type 1 Adjustments	Normalized Average Customers	Adjustment to Forecast	Forecast Average Customers	Booked kWh	Out of Period kWh	Bill Cheaper Adjustment kWh	Blocking Adjustment kWh ¹	Normalization Adjustment kWh	Temperature Adjustment kWh	Total Adjustment kWh	Total Normalized kWh	Forecast Adjustment kWh	Total Forecast kWh	Booked Revenues	Total Type 1 Adjustments ² \$	Total Type 2 Adjustments ² \$	Total Type 3 Adjustments ² \$	Total Forecast Revenues
Irrigation																				
Schedule PA-20	2,004	0	2,004	3	2,007	112,448,584	-403,015		22	-402,993	-2,263,991	-2,666,984	109,781,600	-18,780,880	91,000,720	\$14,393,762	(\$1,113,671)	\$198,259	(\$2,136,726)	\$11,241,623
Schedule AT-49	1	0	1	0	1	0	0		0	0	0	0	0	0	0	\$18,515	\$0	\$615	\$1,543	\$20,673
Subtotal	2,005	0	2,005	3	2,008	112,448,584	-403,015	0	22	-402,993	-2,263,991	-2,666,984	109,781,600	-18,780,880	91,000,720	\$14,412,276	(\$1,113,671)	\$198,874	(\$2,135,183)	\$11,262,296
Unbilled	0	0	0	0	0	4,180,000	0		0	0	0	0	4,180,000	-4,180,000	0	\$447,000	\$0	\$0	(\$447,000)	\$0
Blue Sky	0	0	0	0	0	0	0		0	0	0	0	0	0	0	\$68	(\$68)	\$0	\$0	\$0
Demand Side Management	0	0	0	0	0	0	0		0	0	0	0	0	0	0	\$242,791	(\$242,791)	\$0	\$0	\$0
Revenue Accounting	0	0	0	0	0	0	0		0	0	0	0	0	0	0	\$159,474	\$159,474	\$0	\$0	\$0
Other Cost Retail Rev	0	0	0	0	0	0	0		0	0	0	0	0	0	0	\$6,643	(\$6,643)	\$0	\$0	\$0
Property Insurance	0	0	0	0	0	0	0		0	0	0	0	0	0	0	(\$26,772)	\$26,772	\$0	\$0	\$0
Income Tax Deferral Adjs	0	0	0	0	0	0	0		0	0	0	0	0	0	0	\$311,861	(\$311,861)	\$0	\$0	\$0
Demand Accrual	0	0	0	0	0	0	0		0	0	0	0	0	0	0	\$24,000	(\$24,000)	\$0	\$0	\$0
ΔGA	0	0	0	0	0	0	0		0	0	0	0	0	0	0	\$50,917	\$0	\$0	\$0	\$50,917
Total Irrigation	2,005	0	2,005	3	2,008	116,628,584	-403,015	0	22	-402,993	-2,263,991	-2,666,984	113,961,600	-22,960,880	91,000,720	\$15,399,310	(\$1,512,788)	\$198,874	(\$2,582,163)	\$11,413,213
Public Street Lighting																				
Schedule CL-15	1	0	1	0	1	404	-31		-1	-32	0	-32	372	0	372	\$184	(\$19)	\$36	\$9	\$210
Schedule LS-51	78	0	78	0	78	677,076	-1,607		-3	-1,610	0	-1,610	675,466	-171,654	503,809	\$192,587	(\$11,910)	\$2,942	(\$39,916)	\$143,704
Schedule LS-53	107	0	107	0	107	1,058,455	3,734		4	3,728	0	3,728	1,060,178	-293,583	766,595	\$153,843	(\$6,353)	\$1,848	(\$39,077)	\$110,260
Schedule LS-59	20	0	20	0	20	51,683	456		1	457	0	457	52,440	-457	51,983	\$9,018	(\$349)	\$108	\$188	\$8,963
Subtotal	206	0	206	0	206	1,785,913	2,552	0	-11	2,541	0	2,541	1,788,454	-465,695	1,322,759	\$355,632	(\$18,631)	\$4,934	(\$76,796)	\$263,137
Unbilled	0	0	0	0	0	0	0		0	0	0	0	0	0	0	(\$2,000)	\$0	\$0	\$2,000	\$0
Demand Side Management	0	0	0	0	0	0	0		0	0	0	0	0	0	0	\$5,708	(\$5,708)	\$0	\$0	\$0
Revenue Accounting	0	0	0	0	0	0	0		0	0	0	0	0	0	0	(\$4,053)	\$4,053	\$0	\$0	\$0
Other Cost Retail Rev	0	0	0	0	0	0	0		0	0	0	0	0	0	0	\$336	(\$336)	\$0	\$0	\$0
Property Insurance	0	0	0	0	0	0	0		0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Income Tax Deferral Adjs	0	0	0	0	0	0	0		0	0	0	0	0	0	0	\$5,933	(\$5,933)	\$0	\$0	\$0
ΔGA	0	0	0	0	0	0	0		0	0	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Total Public Street Lighting	206	0	206	0	206	1,785,913	2,552	0	-11	2,541	0	2,541	1,788,454	-465,695	1,322,759	\$361,567	(\$26,556)	\$4,934	(\$76,796)	\$263,137
TOTAL CALIFORNIA	47,779	39	47,817	293	48,100	787,787,463	-1,499,768	0	17	-1,499,751	5,665,364	4,165,613	791,953,076	-28,978,294	763,374,782	\$104,020,177	(\$2,826,399)	\$988,832	(\$1,726,245)	\$100,436,365

¹ Adjustment made to reconcile booked kWh to blocking kWh.

² Normalizing revenue adjustments include removal of Deferred Energy Cost Adjustment Clause, Mobile Home Park Utility Upgrade Adjustment (S-95), Public Purpose (S-191), Energy Savings Assistance Program (S-192), Tax Reform Adjustment (S-195), Greenhouse Gas Permits Surcharge (GHG-92), California Climate Credit (GI) and accounting adjustments for Blue Sky, Demand Side Management, Revenue Accounting, Other Customer Retail Revenue, Property Insurance, Income Tax Deferral Adjustment, and Demand Charge Accrual. Includes Temperature adjustment and Out of Period adjs.

³ Rate changes for Post Test-year Adjustment Mechanism (PTAM) for Capital Additions effective December 4, 2020, Energy Cost Adjustment Clause (ECAC) effective December 8, 2020 and PTAM for Attribution effective January 1, 2021. Includes the adjustment to reconcile booked revenues with blocking rev.

⁴ Rate Changes for PTAM for Capital Additions effective July 28, 2021, PTAM for Capital Additions effective September 16, 2021, ECAC effective November 10, 2021 and PTAM for Attribution effective January 1, 2022. Includes adjustment to forecast.

Notes	Total
Accounting adjustments include:	
Blue Sky	(\$65,581)
Demond Suite Management	\$1,931,422
Revenue Accounting	\$1,182,404
Other Credit Refund Flow	(\$156,472)
Property Insurance	\$110,882
Income Tax Deferred Adj.	(\$2,234,384)

²Rate Changes for PTAM for Capital Additions effective July 28, 2021, PTAM for Capital Additions effective September 18, 2021, ECAC effective November 10, 2021 and PTAM for Attrition effective January 1, 2022.

PacifiCorp
California General Rate Case - December 2023
12 Months Ending December 2023
ECAC Revenues

	A	B	C
	Total California Forecast Revenues	Forecast Projected (Base) ECAC Revenues	Total Forecast Less ECAC Revenues
Residential	\$53,416,087	\$9,123,412	\$44,292,675
Commercial	\$30,414,261	\$5,556,863	\$24,857,398
Industrial	\$4,929,667	\$1,267,299	\$3,662,368
Irrigation	\$11,413,213	\$2,158,689	\$9,254,524
Public St & Hwy	\$263,137	\$31,576	\$231,561
Total California	\$100,436,365	\$18,137,840	\$82,298,525
Source / Formula	3.1.3 - 3.1.4	Blocking	A - B

PacifiCorp
California General Rate Case - December 2023
SO2 Emissions Allowances

PAGE 3.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Income:							
Remove 12 ME June 2021 Allowance Sales	4118	1	47	SE	1.413%	1	3.2.2
Add 12 ME December 2023 Amortization	4118	3	(692,965)	SE	1.413%	(9,793)	3.2.1
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	3	(751,900)	SE	1.413%	(10,626)	3.2.1
Adjustment to Taxes:							
Accumulated Deferred Income Taxes	190	3	184,867	SE	1.413%	2,613	3.2.1
Schedule M Deduction	SCHMDT	3	692,965	SE	1.413%	9,793	3.2.1
DIT Expense	41010	3	170,376	SE	1.413%	2,408	3.2.1

Description of Adjustment:

The Environmental Protection Agency (EPA) has established guidelines that govern the volume of sulfur dioxide (SO2) that can be emitted from the power plants and granted the issuance of SO2 emission allowances to cover each ton emitted. Plants that are not in compliance with EPA guidelines may purchase emission allowances from other companies that have excess allowances. This adjustment removes the sales occurring in the historical period and includes amortization of sales over a 15 year period. This treatment was included in the Company's stipulated general rate case in Docket No. A05-11-022 and has been included in all subsequent general rate cases since.

Exhibit No. PAC/901
55 of 389
Witness: Steven R. McDougal

PacifiCorp
California General Rate Case - December 2023
SO2 Emission Allowance Sales

Beginning of the Period
Ending of the Period

Dec-22
Dec-23

Description	Date Booked	Sales to Date	Accumulated Amortization Dec-23	End Unamort Balance Dec-23	Current Period Amortization 12 ME Dec-23	Beg Unamort. Balance 12 ME Dec-22	Unrealized Gain SCHMAT 12 ME Dec-23	Realized Gain SCHMDT 12 ME Dec-23	D.I.T. Expense 12 ME Dec-23	Accumulated Deferred Income Tax Dec-22	Accumulated Deferred Income Tax Dec-23
Apr 2008 Sale	Apr-08	1,192,027	1,192,027	0	19,933	19,933	0	19,933	4,901	4,901	(0)
Oct 2008 Sale	Oct-08	149,500	149,500	0	7,399	7,399	0	7,399	1,819	1,819	0
Nov 2008 Sale	Nov-08	1,393,500	1,393,500	0	77,360	77,360	0	77,360	19,020	19,020	0
Dec 2008 Sale	Dec-08	2,154,000	2,154,000	0	131,577	131,577	0	131,577	32,350	32,350	(0)
Jan 2009 Sale	Jan-09	194,500	194,500	0	12,892	12,892	0	12,892	3,170	3,170	(0)
Apr 2009 Sale	Apr-09	173,141	170,274	2,867	11,544	14,411	0	11,544	2,838	3,543	705
Jun 2009 Sale	Jun-09	1,017,500	989,275	28,225	67,836	96,061	0	67,836	16,679	23,618	6,940
Aug 2009 Sale	Aug-09	1,455,000	1,398,359	56,641	96,996	153,637	0	96,996	23,848	37,774	13,926
Sep 2009 Sale	Sep-09	950,750	908,504	42,246	63,384	105,630	0	63,384	15,584	25,971	10,387
Feb 2010 Sale	Feb-10	402,500	373,412	29,088	26,832	55,920	0	26,832	6,597	13,749	7,152
Mar 2010 Sale	Mar-10	1,647,551	1,519,398	128,153	109,836	237,989	0	109,836	27,005	58,513	31,509
Apr 2010 Sale	Apr-10	372,500	341,385	31,115	24,828	55,943	0	24,828	6,104	13,754	7,650
Aug 2010 Sale	Aug-10	395,000	353,234	41,766	26,328	68,094	0	26,328	6,473	16,742	10,269
Feb 2011 Sale	Feb-11	78,000	67,115	10,885	5,196	16,081	0	5,196	1,278	3,954	2,676
Mar 2011 Sale	Mar-11	41,737	35,728	6,009	2,784	8,793	0	2,784	684	2,162	1,477
Apr 2011 Sale	Apr-11	4,504	3,825	679	300	979	0	300	74	241	167
June 2011 Sale	Jun-11	40,509	33,975	6,534	2,700	9,234	0	2,700	664	2,270	1,606
Apr 2012 Sale	Apr-12	1,814	1,410	404	120	524	0	120	30	129	99
Aug 2012 Sale	Aug-12	26,000	19,728	6,272	1,728	8,000	0	1,728	425	1,967	1,542
Dec 2012 Sale	Dec-12	22,074	16,359	5,715	1,476	7,191	0	1,476	363	1,768	1,405
Feb 2013 Sale	Feb-13	9,775	7,074	2,701	648	3,349	0	648	159	823	664
Apr 2013 Sale	Apr-13	736	516	220	48	268	0	48	12	66	54
Sep 2013 Sale	Sep-13	15,950	11,036	4,914	1,068	5,982	0	1,068	263	1,471	1,208
Apr 2014 Sale	Apr-14	1,117	702	415	72	487	0	72	18	120	102
Apr 2015 Sale	Apr-15	320	210	110	24	134	0	24	6	33	27
Apr 2016 Sale	Apr-16	188	116	72	12	84	0	12	3	21	18
Apr 2017 Sale	Apr-17	177	104	73	12	85	0	12	3	21	18
Apr 2018 Sale	Apr-18	182	69	113	12	125	0	12	3	31	28
Apr 2019 Sale	Apr-19	173	57	116	12	128	0	12	3	32	29
Apr 2020 Sale	Apr-20	62	15	46	4	50	0	4	1	12	11
Apr 2021 Sale	Apr-21	47	9	39	3	42	0	3	1	10	10
Totals		11,740,834	11,335,416	405,417	692,965	1,098,382	0	692,965	170,376	270,055	99,678
					Ref. 3.2		Ref. 3.2	Ref. 3.2			
SO2 Credit Unamortized Balance								Deferred Income Tax	(170,376)	DIT Unamort Balance	
Beginning Balance								Ref. 3.2	170,376	Beginning Balance	
Ending Balance								Ref. 3.2	-	Ending Balance	
Average Balance									170,376	Average Balance	
										Ref. 3.2	

PacifiCorp
California General Rate Case - December 2023
SO2 Emission Allowance Sales
SAP Account 301947 - Actuals for 12 Months Ended June 2021

Year	Month	Amount	Accumulated Amount
2020	7	-	-
2020	8	-	-
2020	9	-	-
2020	10	-	-
2020	11	-	-
2020	12	-	-
2021	1	-	-
2021	2	-	-
2021	3	-	-
2021	4	(47)	(47)
2021	5	-	(47)
2021	6	-	(47) Ref. 3.2

GL Account Balance
Account Number 301947

Calendar Year 2021

Period	Debit	Credit	Balance	Cumulative balance
Balance Car.				
1				
2				
3				
4	9.25	56.69	47.44-	47.44-
5				47.44-
6				47.44-
7				47.44-
8				47.44-
9				47.44-
10				47.44-
11				47.44-
12				47.44-

PacifiCorp
California General Rate Case - December 2023
REC Revenues

PAGE 3.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Remove June 2021 Booked Revenues (Including Accruals)	456	1	(9,033,788)	SG	1.467%	(132,552)	3.3.1
Remove June 2021 REC Deferrals	456	1	2,739,416	SG	1.467%	40,195	3.3.1
Remove Actual Leaning Juniper Revenue	456	1	(385)	SG	1.467%	(6)	3.3.1

Description of Adjustment:

This adjustment removes all REC revenues as booked during the 12 months ended June 2021. All of California's share of the renewable energy credits (RECs) are banked for compliance. This adjustment also removes REC Deferrals from the 12 months ended June 2021.

PacifiCorp
California General Rate Case - December 2023
REC Revenues
Actuals as Booked

PAGE 3.3.1

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total
FERC Acct (Ref B1)	4562700	4562700	4562700	
SAP Acct	301944	301944	301945	
July-20	(56,390)	83,750	(90,140)	(62,780)
August-20	(50,000)	56,390	(50,000)	(43,610)
September-20	(50,000)	50,000	(50,000)	(50,000)
October-20	(666,500)	50,000	(60,596)	(677,096)
November-20	(6,170,733)	4,085,633	(666,500)	(2,751,600)
December-20	(293,750)	2,751,600	(2,751,600)	(293,750)
January-21	(1,570,611)	293,750	(293,750)	(1,570,611)
February-21	(50,000)	1,570,611	(1,570,611)	(50,000)
March-21	(100,750)	50,000	(199,000)	(249,750)
April-21	(2,421,588)	100,750	(418,435)	(2,739,273)
May-21	(261,194)	2,421,588	(2,421,587)	(261,194)
June-21	(233,500)	261,194	(311,819)	(284,125)
12 ME June 2021 Total	(11,925,016)	11,775,266	(8,884,038)	(9,033,788)

Ref. 3.3

REC Deferrals Included in Unadjusted Results:

FERC Account 4562700
Amount 12 ME June 2021 **2,739,416 Ref. 3.3**

Leaning Juniper indemnity revenue included in unadjusted results:

FERC Account 4562700
Amount 12 ME June 2021 **(385) Ref. 3.3**

PacifiCorp
California General Rate Case - December 2023
Wheeling Revenue

PAGE 3.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	1	1,427,746	SG	1.467%	20,949	3.4.1
Other Electric Revenues	456	2	(480,136)	SG	1.467%	(7,045)	3.4.1
Other Electric Revenues	456	3	30,756,795	SG	1.467%	451,293	3.4.1
			<u>31,704,404</u>			<u>465,197</u>	
Adjustment Detail:							
Actual Wheeling Revenues 12 ME June 2021			129,760,988				3.4.1
Total Adjustments			<u>31,704,404</u>				Above
Adjusted Wheeling Rev 12 ME Dec 2023			<u>161,465,392</u>				3.4.1

Description of Adjustment:

This adjustment removes out-of-period and one-time adjustments from wheeling revenues recorded in 12 months ended June 2021 and adds in pro forma changes through December 2023.

PacifiCorp
California General Rate Case - December 2023
Wheeling Revenue

PAGE 3.4.1

Customer	Total
3 Phases Renewables, Inc.	(5,267)
Airport Solar LLC	(2,069,560)
Arizona Electric Power Co-op	(44)
Avangrid Renewables, LLC	(6,075,505)
BASIN ELECTRIC POWER COOPERATIVE	(765,890)
BLACK HILLS POWER & LIGHT COMPANY	(3,198,151)
BONNEVILLE POWER ADMINISTRATION	(21,261,631)
Brookfield Energy Marketing L.P.	(1,091,852)
Calpine Energy Solutions, LLC	(535,370)
City of Roseville	(1,562,545)
Clatskanie PUD	(505,826)
Colorado Electric Utility Co.	(11,742)
Constellation NewEnergy, Inc.	(48,188)
CONSTELLATION POWER SOURCE, INC.	(1,832,842)
CP Energy Marketing	(11,215)
DESERET GENERATION & TRANS. CO-OP.	(5,998,739)
Dynasty Power	(2,058)
Eagle Energy Partners I LP	(367,177)
EDP Renewables North American LLC	(178,149)
Enel Trading North America	(43,216)
Energy Keepers, Inc.	(235,207)
Eugene Water & Electric Board	(470)
Evergreen BioPower	(374,092)
FALL RIVER RURAL ELECTRIC COOPERATI	(151,308)
Falls Creek H.P., LP	(154,706)
Guzman Energy	(734,723)
Idaho Power Co. Balancing Ops	(909,216)
Imperial Irrigation District	(151,038)
Intermountain Renewable(Cyrq Enrgy)	(415,535)
LH Garrett	(406,288)
Macquarie Energy LLC	(437,870)
MAG Energy Solutions Inc.	(96,911)
Mercuria Energy	(280,451)
Moon Lake Electric Association	(20,424)
MORGAN STANLEY CAPITAL	(6,000,024)
Navajo Tribal Utility Authority	(85,361)
NextEra Energy Resources, LLC	(3,846,724)
Obsidian Renewables, LLC	(7,000)
PACIFIC GAS & ELECTRIC COMPANY	(54,519)
PACIFICORP	-
PORTLAND GENERAL ELECTRIC COMPANY	(4)
POWEREX	(22,953,818)
RAINBOW ENERGY MARKETING CORPORATIO	(1,067,691)
Sacramento Municipal Utility Dist	(639,955)
Salt River Project	(866,969)
Shell Energy NA (Coral Power)	(5,034,768)
SIERRA PACIFIC POWER COMPANY	(33,146)
So. Cal Public Power Authority	(47,733)
Southern California Edison Company	(3,930,368)
State of South Dakota	(134,729)
TEC Energy	(1,145)
Tenaska Power Services Company	(519,215)
The Energy Authority	(138,922)
TRANSALTA ENERGY MARKETING CORP.	(1,333,310)
TRI-STATE GEN. & TRANS. ASSOCIATION	(626,607)
U.S. Bureau of Reclamation	(64,348)
UTAH ASSOCIATED MUNICIPAL POWER SYS	(19,470,100)
UTAH MUNICIPAL POWER AGENCY	(2,695,108)
Warm Springs Power Enterprises	(119,700)
WESTERN AREA POWER ADMIN. - UT	(3,243,301)
WESTERN AREA POWER ADMINISTRATION	(91,449)
Cowlitz Revenue	(185,531)
Accruals and Adjustments	(6,636,239)

Total **(129,760,988)**
Ref 3.4

Type

1	Remove refunds and other out of period adjustments*	(1,427,746)
2	BPA WEID Network Annualization*	(2,332)
2	BPA Green Springs Conversion to Network Service*	482,468
3	New Powerex Contracts 1016 and 1017*	(7,936,950)
3	EDP Renewable Contracts	(2,631,332)
3	Forecasted Price/Volume Increase Network	(20,188,513)

Incremental Adjustments **(31,704,404)**
Ref 3.4

Accum Totals **(161,465,392)**
Ref 3.4

PacifiCorp
California General Rate Case - December 2023
Ancillary Revenue

PAGE 3.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Ancillary Contract Renewal	456	1	(10,541,483)	SG	1.467%	(154,675)	3.5.1

Description of Adjustment:

This adjustment reflects ancillary revenue contract changes in the Test Period.

PacifiCorp
California General Rate Case - December 2023
Ancillary Services Revenue

Description	12 Months Ended June 2021	12 Months Ending December 2023	Incremental Change	FERC Acct	Factor	Ref
BPA Foote Creek 4 Ancillary Service	136,182	-	(136,182)	456	SG	
SCL Stateline Demand & Energy	10,405,301	-	(10,405,301)	456	SG	
	10,541,483	-	(10,541,483)			3.5

PacifiCorp
California General Rate Case - December 2023
Paperless Billing Credits

PAGE 3.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Misc. Electric Revenue	451	3	100,844	CA	100.000%	100,844	3.6.1

Description of Adjustment:

This adjustment adds into test period results the reduction in revenues due to paperless billing credits. For details, please refer to the direct testimony of company witness Mr. Robert M. Meredith.

PacifiCorp
California General Rate Case - December 2023
Summary of Credits

PAGE 3.6.1

Bill Credits	FERC Acct	Alloc.	Total Co. (\$)	
Paperless Credit	451	CA	100,844	Ref 3.6

PacifiCorp
California General Rate Case - December 2023
Fly Ash Revenue

PAGE 3.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Ash Sales Revenue	456	2	3,177,631	SG	1.467%	46,625	Below

Adjustment Detail:

12 Months Ended June 2021	12,187,273
12 Months Total Under New Contract Terms	15,364,905
Adjustment	<u>3,177,631</u>

Description of Adjustment:

The recently executed contract for fly ash from Jim Bridger plant resulted in an increase to ash sales revenues starting in October 2020. This adjustment annualizes the revenue to an annualized basis on the new contract terms.

4. O&M ADJUSTMENTS

PacifiCorp
California General Rate Case – December 31, 2023
Operation & Maintenance Expense Adjustment Index

The Company's June 2021 actual O&M expenses are the basis for the test period O&M expenses. These actual expenses are adjusted for various normalizing items including labor costs, non-labor operation and maintenance, and inflation to reflect the appropriate level of on-going costs that the Company expects to incur during the December 2023 test period. The following adjustments are included in the December 2023 test period.

- 4.1 Miscellaneous General Expenses & Revenues
- 4.2 Wage & Employee Benefits
- 4.3 Pension Related Non-Service Expense
- 4.4 Non-Recurring Entries & Out-of-Period Adjustments
- 4.5 Insurance Expense
- 4.6 Generation Overhaul Expense
- 4.7 Revenue Sensitive Items & Uncollectible Expense
- 4.8 O&M Expense Escalation
- 4.9 Wildfire & Vegetation Management Expenses
- 4.10 Transmission Wheeling - Utah Schedule 34

Pacificorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2023

	4.1	4.2	4.3	4.4	4.5	4.6	4.7	4.8
	Miscellaneous General Expenses & Revenues	Wage & Employee Benefits	Pension Related Non-Service Expense	Non-Recurring Entries & Out-of- Period Adjustments	Insurance Expense	Generation Overhaul Expense	Revenue Sensitive Items & Uncollectible Expense	O&M Expense Escalation
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	109,788	-	-	-	8,349	-	164,338
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	23,136	-	(484,208)	-	-	-	25,805
12 Other Power Supply	(37)	41,529	-	-	-	46,419	-	60,331
13 Transmission	-	34,256	-	-	-	-	-	35,733
14 Distribution	-	525,785	-	3,154,334	-	-	-	120,415
15 Customer Accounting	-	64,463	-	-	-	-	41	69,601
16 Customer Service & Info	17,282	5,629	-	-	-	-	-	16,144
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(26,700)	75,901	98,118	-	(2,743,246)	-	-	111,540
19								
20 Total O&M Expenses	(9,454)	880,487	98,118	2,670,127	(2,743,246)	54,768	41	603,908
21								
22 Depreciation	-	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-	221	-
25 Income Taxes - Federal	(2,499)	(176,515)	(19,670)	(535,291)	539,821	(10,980)	(53)	(121,068)
26 Income Taxes - State	(566)	(39,976)	(4,455)	(121,229)	122,254	(2,487)	(12)	(27,419)
27 Income Taxes - Def Net	-	-	-	-	-	-	-	-
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
29 Misc Revenue & Expense	21,923	-	-	-	-	-	-	-
30								
31 Total Operating Expenses:	9,403	663,996	73,993	2,013,607	(2,081,171)	41,302	198	455,422
32								
33 Operating Rev For Return:	(9,403)	(663,996)	(73,993)	(2,013,607)	2,081,171	(41,302)	(198)	(455,422)
34								
35 Rate Base:								
36 Electric Plant In Service	-	-	-	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
40 Pension	-	-	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-	-	-
44 Working Capital	(32)	1,672	186	5,071	(5,241)	104	0	1,147
45 Weatherization Loans	-	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-	-
47								
48 Total Electric Plant:	(32)	1,672	186	5,071	(5,241)	104	0	1,147
49								
50 Rate Base Deductions:								
51 Accum Prov For Deprec	-	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-	-
53 Accum Def Income Tax	-	-	-	-	(781,735)	-	-	-
54 Unamortized ITC	-	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	3,179,518	-	-	-
58								
59 Total Rate Base Deductions	-	-	-	-	2,397,783	-	-	-
60								
61 Total Rate Base:	(32)	1,672	186	5,071	2,392,542	104	0	1,147
62								
63 Return on Rate Base	-0.003%	-0.204%	-0.023%	-0.618%	0.574%	-0.013%	0.000%	-0.139%
64								
65 Return on Equity	-0.006%	-0.390%	-0.043%	-1.184%	1.098%	-0.024%	0.000%	-0.266%
66								
67 TAX CALCULATION:								
68 Operating Revenue	(12,469)	(880,487)	(98,118)	(2,670,127)	2,743,246	(54,768)	(262)	(603,908)
69 Other Deductions	-	-	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-	-	-
71 Interest	(1)	35	4	107	50,417	2	0	24
72 Schedule "M" Additions	-	-	-	-	-	-	-	-
73 Schedule "M" Deductions	-	-	-	-	-	-	-	-
74 Income Before Tax	(12,468)	(880,522)	(98,122)	(2,670,233)	2,692,830	(54,770)	(262)	(603,932)
75								
76 State Income Taxes	(566)	(39,976)	(4,455)	(121,229)	122,254	(2,487)	(12)	(27,419)
77 Taxable Income	(11,902)	(840,546)	(93,667)	(2,549,005)	2,570,575	(52,284)	(251)	(576,514)
78								
79 Federal Income Taxes + Other	(2,499)	(176,515)	(19,670)	(535,291)	539,821	(10,980)	(53)	(121,068)
APPROXIMATE PRICE CHANGE	12,651	893,733	99,594	2,710,297	(2,556,104)	55,592	264	611,855

PacifiCorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2023

	4.9	4.10
	Wildfire & Veg Management Expenses	Transmission Wheeling - Utah Schedule 34
1 Operating Revenues:		
2 General Business Revenues	-	-
3 Interdepartmental	-	-
4 Special Sales	-	-
5 Other Operating Revenues	-	-
6 Total Operating Revenues	-	-
7		
8 Operating Expenses:		
9 Steam Production	-	-
10 Nuclear Production	-	-
11 Hydro Production	-	-
12 Other Power Supply	-	-
13 Transmission	12,493	(69,597)
14 Distribution	9,141,743	-
15 Customer Accounting	-	-
16 Customer Service & Info	-	-
17 Sales	-	-
18 Administrative & General	-	-
19		
20 Total O&M Expenses	9,154,236	(69,597)
21		
22 Depreciation	-	-
23 Amortization	-	-
24 Taxes Other Than Income	-	-
25 Income Taxes - Federal	(1,835,187)	13,952
26 Income Taxes - State	(415,619)	3,160
27 Income Taxes - Def Net	-	-
28 Investment Tax Credit Adj.	-	-
29 Misc Revenue & Expense	-	-
30		
31 Total Operating Expenses:	6,903,431	(52,485)
32		
33 Operating Rev For Return:	(6,903,431)	52,485
34		
35 Rate Base:		
36 Electric Plant In Service	-	-
37 Plant Held for Future Use	-	-
38 Misc Deferred Debits	-	-
39 Elec Plant Acq Adj	-	-
40 Pension	-	-
41 Prepayments	-	-
42 Fuel Stock	-	-
43 Material & Supplies	-	-
44 Working Capital	17,385	(132)
45 Weatherization Loans	-	-
46 Misc Rate Base	-	-
47		
48 Total Electric Plant:	17,385	(132)
49		
50 Rate Base Deductions:		
51 Accum Prov For Deprec	-	-
52 Accum Prov For Amort	-	-
53 Accum Def Income Tax	-	-
54 Unamortized ITC	-	-
55 Customer Adv For Const	-	-
56 Customer Service Deposits	-	-
57 Misc Rate Base Deductions	-	-
58		
59 Total Rate Base Deductions	-	-
60		
61 Total Rate Base:	17,385	(132)
62		
63 Return on Rate Base	-2.104%	0.016%
64		
65 Return on Equity	-4.028%	0.031%
66		
67 TAX CALCULATION:		
68 Operating Revenue	(9,154,236)	69,597
69 Other Deductions		
70 Interest (AFUDC)	-	-
71 Interest	366	(3)
72 Schedule "M" Additions	-	-
73 Schedule "M" Deductions	-	-
74 Income Before Tax	(9,154,603)	69,599
75		
76 State Income Taxes	(415,619)	3,160
77 Taxable Income	(8,738,984)	66,440
78		
79 Federal Income Taxes + Other	(1,835,187)	13,952
APPROXIMATE PRICE CHANGE	9,294,108	(70,660)

PacifiCorp
California General Rate Case - December 2023
Miscellaneous General Expenses & Revenues

PAGE 4.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Gain on Property Sales	421	1	2,241,588	SO	2.252%	50,492	
Gain on Property Sales	421	1	(1,947,042)	SG	1.467%	(28,569)	
Gain on Property Sales	421	1	830	OR	0.000%	-	
Gain on Property Sales	421	1	(65,100)	UT	0.000%	-	
			<u>230,276</u>			<u>21,923</u>	4.1.1
Adjustment to Expense:							
Other Expenses	557	1	(2,509)	SG	1.467%	(37)	
Administrative & General Salaries	920	1	-	SO	2.252%	-	
Office Supplies and Expenses	921	1	1,284,000	SO	2.252%	28,922	
Customer Records	903	1	-	CN	2.344%	-	
Customer Records	903	1	(14,359)	OR	0.000%	-	
Informational Advertising	909	1	19,017	CA	100.000%	19,017	
Informational Advertising	909	1	(73,991)	CN	2.344%	(1,734)	
Informational Advertising	909	1	1,052	ID	0.000%	-	
Informational Advertising	909	1	45,719	OR	0.000%	-	
Informational Advertising	909	1	11,080	UT	0.000%	-	
Informational Advertising	909	1	10,746	WA	0.000%	-	
Regulatory Commission Expense	928	1	(2,373)	OR	0.000%	-	
Regulatory Commission Expense	928	1	2,373	SO	2.252%	53	
Duplicate Charges	929	1	317	SO	2.252%	7	
Storm Reimbursements	924	1	(55,682)	CA	100.000%	(55,682)	
			<u>1,225,389</u>			<u>(9,454)</u>	4.1.1

Description of Adjustment:

This adjustment reallocates gains and losses on property sales to reflect the appropriate allocation and corrects the accounts and allocations of certain miscellaneous expenses, which includes removal of those that should have been charged to non-regulated accounts. This adjustment also removes CEMA cost amortizations, which are recovered through a separate tariff rider.

PacifiCorp
California General Rate Case - December 2023
Miscellaneous General Expense & Revenue
Other Adjustments Summary

Description	FERC	Factor	Amount	
FERC 421 - (Gain)/Loss on Sale of Utility Plant				
Gain on Property Sales	421	SO	2,241,588	
Gain on Property Sales	421	SG	(1,947,042)	
Gain on Property Sales	421	OR	830	
Gain on Property Sales	421	UT	(65,100)	
			<u>230,276</u>	Ref 4.1
Non-Regulated Flights				
Other Expenses	557	SG	(2,509)	
Office Supplies and Expenses	921	SO	(14,770)	
			<u>(17,279)</u>	
Regulatory Commission Expenses				
Remove transmission costs from Situs allocation	928	OR	(2,373)	
Assign transmission costs to system allocation	928	SO	2,373	
			<u>-</u>	
Credit Facility Fee Adjustment				
Reallocate credit facility fees	921	SO	1,313,469	
FERC 909 - Informational & Instructional Advertising				
Blue Sky	909	CN	4,970	
Blue Sky	909	OR	9,072	
Blue Sky	903	CN	-	
Blue Sky	903	OR	(14,359)	
Blue Sky	929	SO	317	
Giving Campagin	909	CN	(420)	
Remove system allocation	909	CN	(78,541)	
Remove Situs allocation	909	UT	(1,052)	
Add situs allocation	909	ID	1,052	
Add situs allocation	909	UT	12,132	
Add situs allocation	909	WY	-	
Add situs allocation	909	WA	10,746	
Add situs allocation	909	CA	19,017	
Add situs allocation	909	OR	36,647	
Total			<u>(420)</u>	
FERC 921 - Office Supplies & Expenses				
Expense removal	921	SO	(14,699)	
			<u>(14,699)</u>	
FERC 924 - Storm Reimbursements				
Expense removal	924	CA	(55,682)	
			<u>(55,682)</u>	
Total Expense			<u>1,225,389</u>	Ref 4.1

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California General Rate Case - December 2023
Wages & Employee Benefits

PAGE 4.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	3	4,205,548	SG	1.467%	61,708	
Fuel Related-Non NPC	501	3	5,953	SE	1.413%	84	
Steam Maintenance	512	3	3,271,019	SG	1.467%	47,996	
Hydro Operations	535	3	814,746	SG-P	1.467%	11,955	
Hydro Operations	535	3	555,019	SG-U	1.467%	8,144	
Hydro Maintenance	545	3	169,662	SG-P	1.467%	2,489	
Hydro Maintenance	545	3	37,371	SG-U	1.467%	548	
Other Operations	548	3	667,777	SG	1.467%	9,798	
Other Operations	549	3	1,272	OR	0.000%	-	
Other Maintenance	553	3	215,420	SG	1.467%	3,161	
Other Power Supply Expenses	557	3	1,947,112	SG	1.467%	28,570	
Other Power Supply Expenses	557	3	4,615	ID	0.000%	-	
Transmission Operations	560	3	1,431,248	SG	1.467%	21,001	
Transmission Maintenance	571	3	903,405	SG	1.467%	13,256	
Distribution Operations	580	3	1,544,551	SNPD	3.812%	58,873	
Distribution Operations	580	3	1,689,141	CA	100.000%	79,185	
Distribution Maintenance	593	3	339,578	SNPD	3.812%	12,944	
Distribution Maintenance	593	3	6,582,547	CA	100.000%	374,783	
Customer Accounts	903	3	1,806,057	CN	2.344%	42,335	
Customer Accounts	903	3	770,247	CA	100.000%	22,128	
Customer Services	908	3	240,074	CN	2.344%	5,627	
Customer Services	908	3	2,222	OTHER	0.000%	-	
Customer Services	908	3	417,128	CA	100.000%	2	
Administrative & General	920	3	3,205,222	SO	2.252%	72,197	
Administrative & General	920	3	287,183	CA	100.000%	239	
Administrative & General	935	3	137,696	SO	2.252%	3,102	
Administrative & General	935	3	1,246	CA	100.000%	363	
			<u>31,253,059</u>			<u>880,487</u>	4.2.2

Description of Adjustment:

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during the twelve month period ending December 2023 for labor charged to operation & maintenance accounts. See page 4.2.1 for more information on how this adjustment was calculated.

PacifiCorp
California General Rate Case - December 2023
Wage and Employee Benefit Adjustment

The unadjusted (12 months ended June 2021) and pro forma period (12 months ending December 2023) labor expenses are summarized on page 4.2.2. The following is an explanation of the procedures used to develop the labor benefits & expenses used in this adjustment.

1. Actual June 2021 total labor related expenses are identified on page 4.2.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes. Per legislation, SB 901, executive compensation has been removed from the June 2021 expenses.
2. Actual June 2021 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.2.4.
3. The annualized June 2021 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2023 (see page 4.2.3). Union and non-union costs were escalated using the contractual and target rates found on page 4.2.4 and 4.2.5.
4. Annual Incentive Plan (AIP) compensation is included using a three year average of the actual payment rate from 2018 through 2020, multiplied by pro forma wages. AIP is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above. Executive AIP has been removed.
5. Pro Forma December 2023 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual June 2021 data escalated to December 2023. These expenses can be found on page 4.2.7.
6. Payroll tax calculations can be found on page 4.2.8.

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Wage and Employee Benefit Adjustment

Account	Description	Actual 12 Months Ended June 2021	Pro Forma 12 Months Ending December 2023	Adjustment	Ref.
5001XX	Regular Ordinary Time	435,272,685	464,059,939	28,787,254	
5002XX	Overtime	78,873,805	84,303,904	5,430,099	
5003XX	Premium Pay	12,492,242	13,352,275	860,033	
Subtotal for Escalation		526,638,732	561,716,118	35,077,387	4.2.3_5
5005XX	Unused Leave Accrual	3,238,340	3,454,034	215,693	4.2.6
500600	Temporary/Contract Labor	-	-	-	
500700	Severance Pay	2,823,587	324,311	(2,499,276)	
500850	Other Salary/Labor Costs	3,664,315	3,664,315	-	
50109X	Joint Owner Cutbacks	(1,116,081)	(1,190,418)	(74,338)	4.2.6
Subtotal Bare Labor		535,248,894	567,968,360	32,719,466	
500410	Annual Incentive Plan	19,621,442	26,119,400	6,497,958	4.2.6
Total Incentive		19,621,442	26,119,400	6,497,958	
500250	Overtime Meals	1,547,581	1,547,581	-	
50040x	Bonus and Awards	5,912,567	5,872,567	(40,000)	4.2.6
501325	Physical Exam	72,102	72,102	-	
502300	Education Assistance	155,719	155,719	-	
580899	Mining Salary/Benefit Credit	(188,725)	(188,725)	-	
Total Other Labor		7,499,244	7,459,244	(40,000)	
Subtotal Labor and Incentive		562,369,581	601,547,005	39,177,424	
50110X	Pensions	6,136,263	4,818,137	(1,318,127)	4.2.7
501115	SERP Plan	-	-	-	4.2.7
50115X	Post Retirement Benefits	947,520	1,821,623	874,103	4.2.7
501160	Post Employment Benefits	6,401,045	4,691,617	(1,709,428)	4.2.7
Total Pensions		13,484,828	11,331,377	(2,153,451)	4.2.7
501102	Pension Administration	2,012,320	897,077	(1,115,243)	4.2.7
50112X	Medical	55,789,610	61,261,629	5,472,019	4.2.7
50117X	Dental	3,569,680	4,346,190	776,510	4.2.7
50120X	Vision	257,722	525,727	268,005	4.2.7
50122X	Life	818,089	872,579	54,490	4.2.7
50125X	401(k)	39,576,899	42,212,964	2,636,065	4.2.7
501251	401(k) Administration	(0)	-	0	4.2.7
501275	Accidental Death & Disability	35,043	37,377	2,334	4.2.7
501300	Long-Term Disability	3,936,983	4,199,210	262,227	4.2.7
5016XX	Worker's Compensation	1,156,797	1,233,847	77,050	4.2.7
502900	Other Salary Overhead	611,077	611,077	-	4.2.7
Total Benefits		107,764,220	116,197,677	8,433,457	4.2.7
Subtotal Pensions and Benefits		121,249,048	127,529,054	6,280,006	4.2.7
580XXX	Payroll Tax Expense	38,502,103	41,284,853	2,782,750	4.2.8
580700	Payroll Tax Expense-Unemployment	3,138,484	3,138,484	-	
Total Payroll Taxes		41,640,586	44,423,337	2,782,750	
Total Labor		725,259,215	773,499,396	48,240,181	4.2.11
Non-Utility and Capitalized Labor		255,390,134	272,377,255	16,987,121	4.2.11
Total Utility Labor		469,869,081	501,122,141	31,253,059	4.2.11

Ref. 4.2

Exhibit No. PAC/901

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Witness: Steven R. McDougal

PacifiCorp

California General Rate Case - December 2023

Escalation of Regular, Overtime, and Premium Labor

(Figures are in thousands)

Base Period: 12 Months Ended June 2021

Pro Forma: 12 Months Ending December 2023

Labor (12 Months Ended June 2021)

Acct	Account Desc.	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Total	
5001XX	Reg/Ordinary Time (7)	38,793	35,041	36,148	36,832	35,145	38,534	34,498	32,910	39,186	36,462	34,566	36,054	434,169	Ref. 4.2.2
5002XX	Overtime	6,242	6,429	15,102	5,147	4,945	5,939	5,000	7,912	4,792	7,095	4,582	5,690	78,874	Ref. 4.2.2
5003XX	Premium Pay	1,197	1,093	1,763	936	981	919	746	784	892	1,062	909	1,210	12,492	Ref. 4.2.2
Grand Total		46,231	42,563	53,013	42,915	41,071	45,391	40,245	41,606	44,870	44,620	40,058	42,954	525,535	Ref. 4.2.2

Labor (12 Months Ended June 2021)

Group Code	Labor Group	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Total
2	Officer/Exempt (7)	17,836	15,328	16,143	17,196	15,114	17,352	15,638	14,275	18,083	16,700	14,764	15,417	193,847
3	IBEW 125	3,485	3,436	4,193	3,315	3,137	3,329	3,216	4,122	3,460	3,463	3,437	3,542	42,135
4	IBEW 659	4,066	3,980	9,088	3,713	3,786	3,848	3,704	5,244	3,713	3,535	3,439	3,808	51,923
5	UWUA 197	180	225	249	196	240	188	247	263	191	174	156	170	2,480
8	UWUA 127	4,303	4,458	4,780	4,209	4,116	4,730	3,919	3,581	4,098	5,040	3,751	4,136	51,122
9	IBEW 57 WY	64	91	100	69	70	57	61	48	58	57	67	60	800
11	IBEW 57 PD	10,258	9,589	12,748	8,667	9,155	9,730	8,186	8,960	9,559	9,670	9,128	10,361	116,011
12	IBEW 57 PS	3,776	3,416	3,542	3,495	3,461	3,878	3,229	3,152	3,443	3,853	3,350	3,421	42,015
13	PCCC Non-Exempt	495	474	531	477	491	572	518	507	530	504	481	473	6,054
15	IBEW 57 CT	352	334	352	324	336	365	323	326	390	372	322	348	4,144
16	IBEW 77	135	131	137	128	129	152	138	130	126	122	126	136	1,590
18	Non-Exempt	1,281	1,101	1,151	1,126	1,036	1,190	1,065	997	1,219	1,130	1,036	1,083	13,414
Grand Total		46,231	42,563	53,013	42,915	41,071	45,391	40,245	41,606	44,870	44,620	40,058	42,954	525,535

Annualization Increase

Group Code	Labor Group	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	
2	Officer/Exempt							1.49%						(1)
3	IBEW 125								2.50%					(1)
4	IBEW 659											2.50%		(1)
5	UWUA 197												2.50%	(1)
8	UWUA 127				2.00%									(1)
9	IBEW 57 WY	3.10%												(1)
11	IBEW 57 PD								2.50%					(1)
12	IBEW 57 PS								2.50%					(1)
13	PCCC Non-Exempt							1.16%						(1)
15	IBEW 57 CT								2.50%					(1)
16	IBEW 77								0.00%					(5)
18	Non-Exempt							1.48%						(1)

Pacificorp
General Rate Case – December 2023
Wages & Employee Benefits

Pages 4.2.4 – 4.2.6 of this Exhibit
contains confidential information and
is provided under CONFIDENTIAL
EXHIBIT NO. PAC/903.

PacifiCorp
California General Rate Case - December 2023
Wage and Employee Benefit Adjustment

Account	Description	A	B	C	D	D - A	Ref
		Actual June 2021 Net of Joint Venture	Actual June 2021 Gross	Projected December 2023 Gross	Projected December 2023 Net of Joint Venture	Pro Forma Adjustment	
50110X	Pensions	6,136,263	6,240,523	4,900,000	4,818,137	(1,318,127)	4.2.2
501115	SERP Plan	0	0	-	-	(0)	4.2.2
50115X	Post Retirement Benefits	947,520	985,704	1,895,032	1,821,623	874,103	4.2.2
501160	Post Employment Benefits	6,401,045	6,607,102	4,842,646	4,691,617	(1,709,428)	4.2.2
	Subtotal	13,484,828	13,833,328	11,637,678	11,331,377	(2,153,451)	4.2.2
501102	Pension Administration	2,012,320	2,077,285	926,038	897,077	(1,115,243)	4.2.2
50112X	Medical	55,789,610	57,591,269	63,240,000	61,261,629	5,472,019	4.2.2
50117X	Dental	3,569,680	3,687,796	4,490,000	4,346,190	776,510	4.2.2
50120X	Vision	257,722	264,719	540,000	525,727	268,005	4.2.2
50122X	Life	818,089	846,031	902,382	872,579	54,490	4.2.2
50125X	401(k)	39,576,899	40,857,477	43,578,836	42,212,964	2,636,065	4.2.2
501251	401(k) Administration	(0)	6	-	-	0	4.2.2
501275	Accidental Death & Disability	35,043	35,347	37,701	37,377	2,334	4.2.2
501300	Long-Term Disability	3,936,983	4,063,380	4,334,026	4,199,210	262,227	4.2.2
5016XX	Worker's Compensation	1,156,797	1,192,106	1,271,508	1,233,847	77,050	4.2.2
502900	Other Salary Overhead	611,077	612,112	612,112	611,077	-	4.2.2
	Subtotal	107,764,220	111,227,527	119,932,603	116,197,677	8,433,457	4.2.2
	Grand Total	121,249,048	125,060,855	131,570,281	127,529,054	6,280,006	4.2.2
		Ref. 4.2.2			Ref. 4.2.2	Ref. 4.2.2	

PacifiCorp
California General Rate Case - December 2023
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
FICA Calculated on December 2023 Pro Forma Labor						
Pro Forma Wages Adjustment	a		32,503,773	32,503,773		4.2.2
Pro Forma Incentive Adjustment	b		6,497,958	6,497,958		4.2.2
	c	a + b	39,001,731	39,001,731		
Percentage of eligible wages	d		91.69%	100.00%		
Total eligible wages	e	c * d	35,761,696	39,001,731		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	2,217,225	565,525		
Total FICA Tax on Pro Forma Labor		g	2,217,225	565,525	2,782,750	4.2.2

PacifiCorp
California General Rate Case - December 2023
Wage and Employee Benefit Adjustment

2020P Indicator	Actual		Pro Forma Adjustment	Pro Forma 12 Months Ending December 2023	California Allocation %	Pro Forma Adjustment California Allocated	Pro Forma 12 Months Ending December 2023 California Allocated
	12 Months Ended June 2021	% Of Total					
500SG	13,632,623	1.880%	906,766	14,539,389	1.467%	13,305	213,336
502SG	19,155,571	2.641%	1,274,121	20,429,692	1.467%	18,695	299,764
503SE	89,493	0.012%	5,953	95,445	1.413%	84	1,349
505SG	66,888	0.009%	4,449	71,337	1.467%	65	1,047
506SG	30,372,547	4.188%	2,020,212	32,392,759	1.467%	29,642	475,298
510SG	4,534,192	0.625%	301,589	4,835,781	1.467%	4,425	70,955
511SG	8,134,447	1.122%	541,058	8,675,505	1.467%	7,939	127,295
512SG	23,354,332	3.220%	1,553,399	24,907,732	1.467%	22,793	365,470
513SG	10,913,109	1.505%	725,879	11,638,988	1.467%	10,651	170,778
514SG	2,241,529	0.309%	149,094	2,390,623	1.467%	2,188	35,078
535SG-P	5,273,065	0.727%	350,735	5,623,800	1.467%	5,146	82,518
535SG-U	3,351,104	0.462%	222,897	3,574,001	1.467%	3,271	52,441
536SG-P	65,898	0.009%	4,383	70,281	1.467%	64	1,031
537SG-P	510,636	0.070%	33,965	544,601	1.467%	498	7,991
537SG-U	28,114	0.004%	1,870	29,984	1.467%	27	440
539SG-P	6,399,565	0.882%	425,663	6,825,228	1.467%	6,246	100,146
539SG-U	4,965,120	0.685%	330,252	5,295,372	1.467%	4,846	77,699
542SG-P	327,201	0.045%	21,764	348,965	1.467%	319	5,120
542SG-U	46,799	0.006%	3,113	49,911	1.467%	46	732
543SG-P	318,638	0.044%	21,194	339,832	1.467%	311	4,986
543SG-U	144,486	0.020%	9,610	154,096	1.467%	141	2,261
544SG-P	944,095	0.130%	62,796	1,006,891	1.467%	921	14,774
544SG-U	173,217	0.024%	11,521	184,739	1.467%	169	2,711
545SG-P	960,823	0.132%	63,909	1,024,731	1.467%	938	15,036
545SG-U	197,353	0.027%	13,127	210,480	1.467%	193	3,088
546SG	5,787	0.001%	385	6,171	1.467%	6	91
548SG	5,657,523	0.780%	376,307	6,033,829	1.467%	5,522	88,534
549OR	19,124	0.003%	1,272	20,396	Situs	-	-
549SG	4,376,273	0.603%	291,085	4,667,358	1.467%	4,271	68,484
552SG	1,064,019	0.147%	70,773	1,134,791	1.467%	1,038	16,651
553SG	2,089,352	0.288%	138,972	2,228,324	1.467%	2,039	32,696
554SG	85,332	0.012%	5,676	91,008	1.467%	83	1,335
556SG	263,837	0.036%	17,549	281,386	1.467%	257	4,129
557ID	69,384	0.010%	4,615	73,999	Situs	-	-
557SG	29,009,710	4.000%	1,929,563	30,939,273	1.467%	28,312	453,971
560SG	8,483,712	1.170%	564,289	9,048,001	1.467%	8,280	132,761
561SG	10,621,907	1.465%	706,510	11,328,417	1.467%	10,367	166,221
562SG	1,730,531	0.239%	115,105	1,845,636	1.467%	1,689	27,081
563SG	505,793	0.070%	33,643	539,436	1.467%	494	7,915
566SG	74,754	0.010%	4,972	79,726	1.467%	73	1,170
567SG	101,169	0.014%	6,729	107,898	1.467%	99	1,583
568SG	883,480	0.122%	58,764	942,244	1.467%	862	13,826
569SG	2,754,076	0.380%	183,186	2,937,262	1.467%	2,688	43,098
570SG	6,311,786	0.870%	419,825	6,731,611	1.467%	6,160	98,773
571SG	3,581,589	0.494%	238,227	3,819,816	1.467%	3,495	56,048
572SG	51,161	0.007%	3,403	54,564	1.467%	50	801
580CA	(1,637)	0.000%	(109)	(1,746)	Situs	(109)	(1,746)
580ID	45,109	0.006%	3,000	48,109	Situs	-	-
580OR	319,311	0.044%	21,239	340,549	Situs	-	-
580SNPD	7,549,492	1.041%	502,150	8,051,642	3.601%	18,082	289,938
580UT	57,344	0.008%	3,814	61,158	Situs	-	-
580WA	335,385	0.046%	22,308	357,693	Situs	-	-
580WYP	86,611	0.012%	5,761	92,372	Situs	-	-
581SNPD	12,876,362	1.775%	856,464	13,732,826	3.601%	30,841	494,517
582CA	32,613	0.004%	2,169	34,782	Situs	2,169	34,782
582ID	110,031	0.015%	7,319	117,349	Situs	-	-
582OR	316,930	0.044%	21,080	338,011	Situs	-	-
582SNPD	979	0.000%	65	1,044	3.601%	2	38
582UT	757,951	0.105%	50,415	808,366	Situs	-	-
582WA	99,612	0.014%	6,626	106,237	Situs	-	-
582WYP	390,342	0.054%	25,963	416,305	Situs	-	-
583CA	636,751	0.088%	42,353	679,104	Situs	42,353	679,104
583ID	217,551	0.030%	14,470	232,021	Situs	-	-
583OR	1,323,385	0.182%	88,024	1,411,409	Situs	-	-
583SNPD	163	0.000%	11	174	3.601%	0	6
583UT	4,466,428	0.616%	297,082	4,763,510	Situs	-	-
583WA	256,645	0.035%	17,071	273,715	Situs	-	-
583WYP	255,410	0.035%	16,988	272,399	Situs	-	-
583WYU	58,617	0.008%	3,899	62,516	Situs	-	-

California General Rate Case - December 2023
Wage and Employee Benefit Adjustment

2020P Indicator	Actual		Pro Forma Adjustment	Pro Forma		Pro Forma Adjustment	Pro Forma	
	12 Months Ended June 2021	% Of Total		12 Months Ending December 2023	California Allocation %		12 Months Ending December 2023	California Allocation %
585SNPD	249,361	0.034%	16,586	265,948	3.601%	597	9,577	3.601%
586CA	82,097	0.011%	5,461	87,557	Situs	5,461	87,557	Situs
586ID	139,542	0.019%	9,282	148,823	Situs	-	-	Situs
586OR	1,027,193	0.142%	68,323	1,095,517	Situs	-	-	Situs
586UT	405,264	0.056%	26,956	432,220	Situs	-	-	Situs
586WA	297,130	0.041%	19,763	316,894	Situs	-	-	Situs
586WYP	201,095	0.028%	13,376	214,471	Situs	-	-	Situs
586WYU	66,447	0.009%	4,420	70,867	Situs	-	-	Situs
587CA	438,562	0.060%	29,171	467,733	Situs	29,171	467,733	Situs
587ID	681,114	0.094%	45,304	726,417	Situs	-	-	Situs
587OR	5,038,483	0.695%	335,132	5,373,614	Situs	-	-	Situs
587UT	4,431,429	0.611%	294,754	4,726,183	Situs	-	-	Situs
587WA	1,065,097	0.147%	70,844	1,135,942	Situs	-	-	Situs
587WYP	963,538	0.133%	64,089	1,027,627	Situs	-	-	Situs
587WYU	92,288	0.013%	6,138	98,427	Situs	-	-	Situs
588CA	(17,937)	-0.002%	(1,193)	(19,130)	Situs	(1,193)	(19,130)	Situs
588ID	(8,402)	-0.001%	(559)	(8,960)	Situs	-	-	Situs
588OR	(69,351)	-0.010%	(4,613)	(73,964)	Situs	-	-	Situs
588SNPD	2,544,950	0.351%	169,276	2,714,226	3.601%	6,096	97,739	3.601%
588UT	247,754	0.034%	16,479	264,233	Situs	-	-	Situs
588WA	7,200	0.001%	479	7,679	Situs	-	-	Situs
588WYP	(365)	0.000%	(24)	(389)	Situs	-	-	Situs
588WYU	(53,280)	-0.007%	(3,544)	(56,824)	Situs	-	-	Situs
589CA	20,049	0.003%	1,334	21,383	Situs	1,334	21,383	Situs
589ID	14,424	0.002%	959	15,384	Situs	-	-	Situs
589OR	114,722	0.016%	7,631	122,353	Situs	-	-	Situs
589UT	335,267	0.046%	22,300	357,567	Situs	-	-	Situs
589WA	10,734	0.001%	714	11,448	Situs	-	-	Situs
589WYP	88,779	0.012%	5,905	94,684	Situs	-	-	Situs
589WYU	11,861	0.002%	789	12,650	Situs	-	-	Situs
590CA	102,277	0.014%	6,803	109,080	Situs	6,803	109,080	Situs
590ID	218,231	0.030%	14,515	232,746	Situs	-	-	Situs
590OR	700,167	0.097%	46,571	746,738	Situs	-	-	Situs
590SNPD	2,586,908	0.357%	172,067	2,758,974	3.601%	6,196	99,350	3.601%
590UT	913,615	0.126%	60,769	974,384	Situs	-	-	Situs
590WA	166,440	0.023%	11,071	177,510	Situs	-	-	Situs
590WYP	349,882	0.048%	23,272	373,155	Situs	-	-	Situs
591SNPD	421	0.000%	28	449	3.601%	1	16	3.601%
592CA	516,199	0.071%	34,335	550,534	Situs	34,335	550,534	Situs
592ID	273,616	0.038%	18,199	291,815	Situs	-	-	Situs
592OR	2,002,428	0.276%	133,190	2,135,619	Situs	-	-	Situs
592SNPD	1,335,668	0.184%	88,841	1,424,509	3.601%	3,199	51,296	3.601%
592UT	1,461,818	0.202%	97,232	1,559,050	Situs	-	-	Situs
592WA	413,294	0.057%	27,490	440,784	Situs	-	-	Situs
592WYP	583,579	0.080%	38,816	622,396	Situs	-	-	Situs
593CA	4,642,317	0.640%	308,781	4,951,097	Situs	308,781	4,951,097	Situs
593ID	4,566,290	0.630%	303,724	4,870,014	Situs	-	-	Situs
593OR	28,068,609	3.870%	1,866,967	29,935,576	Situs	-	-	Situs
593SNPD	1,847,350	0.255%	122,875	1,970,226	3.601%	4,425	70,948	3.601%
593UT	27,802,996	3.834%	1,849,300	29,652,296	Situs	-	-	Situs
593WA	4,351,067	0.600%	289,409	4,640,476	Situs	-	-	Situs
593WYP	6,864,745	0.947%	456,604	7,321,350	Situs	-	-	Situs
593WYU	612,106	0.084%	40,714	652,819	Situs	-	-	Situs
594CA	318,476	0.044%	21,183	339,659	Situs	21,183	339,659	Situs
594ID	412,481	0.057%	27,436	439,917	Situs	-	-	Situs
594OR	3,901,319	0.538%	259,494	4,160,813	Situs	-	-	Situs
594SNPD	18,455	0.003%	1,228	19,683	3.601%	44	709	3.601%
594UT	6,585,836	0.908%	438,053	7,023,889	Situs	-	-	Situs
594WA	864,643	0.119%	57,511	922,154	Situs	-	-	Situs
594WYP	597,900	0.082%	39,769	637,669	Situs	-	-	Situs
594WYU	91,719	0.013%	6,101	97,819	Situs	-	-	Situs
595SNPD	959,144	0.132%	63,797	1,022,941	3.601%	2,297	36,836	3.601%
596CA	37,045	0.005%	2,464	39,509	Situs	2,464	39,509	Situs
596ID	44,578	0.006%	2,965	47,543	Situs	-	-	Situs
596OR	442,012	0.061%	29,400	471,412	Situs	-	-	Situs
596UT	162,385	0.022%	10,801	173,186	Situs	-	-	Situs
596WA	27,712	0.004%	1,843	29,556	Situs	-	-	Situs
596WYP	247,587	0.034%	16,468	264,055	Situs	-	-	Situs
596WYU	31,037	0.004%	2,064	33,101	Situs	-	-	Situs

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Wage and Employee Benefit Adjustment

2020P Indicator	Actual		Pro Forma Adjustment	Pro Forma		Pro Forma Adjustment	Pro Forma	
	12 Months Ended June 2021	% Of Total		12 Months Ending December 2023	California Allocation %		12 Months Ending December 2023	California Allocation %
597CA	12,800	0.002%	851	13,652	Situs	851	13,652	
597ID	27,373	0.004%	1,821	29,194	Situs	-	-	
597OR	173,588	0.024%	11,546	185,134	Situs	-	-	
597SNPD	(70,295)	-0.010%	(4,676)	(74,971)	3.601%	(168)	(2,700)	
597UT	262,165	0.036%	17,438	279,603	Situs	-	-	
597WA	21,109	0.003%	1,404	22,513	Situs	-	-	
597WYP	17,829	0.002%	1,186	19,015	Situs	-	-	
597WYU	18,826	0.003%	1,252	20,079	Situs	-	-	
598CA	5,497	0.001%	366	5,863	Situs	366	5,863	
598OR	23,466	0.003%	1,561	25,027	Situs	-	-	
598SNPD	(1,572,321)	-0.217%	(104,582)	(1,676,903)	3.601%	(3,766)	(60,385)	
598WA	27,182	0.004%	1,808	28,990	Situs	-	-	
901CN	1,689,675	0.233%	112,388	1,802,062	2.3440%	2,634	42,241	
902CA	314,956	0.043%	20,949	335,905	Situs	20,949	335,905	
902CN	303,805	0.042%	20,207	324,012	2.3440%	474	7,595	
902ID	1,610,394	0.222%	107,114	1,717,509	Situs	-	-	
902OR	1,407,414	0.194%	93,613	1,501,027	Situs	-	-	
902UT	4,421,298	0.610%	294,080	4,715,378	Situs	-	-	
902WA	888,713	0.123%	59,112	947,825	Situs	-	-	
902WYP	772,799	0.107%	51,402	824,201	Situs	-	-	
902WYU	144,870	0.020%	9,636	154,506	Situs	-	-	
903CA	17,721	0.002%	1,179	18,900	Situs	1,179	18,900	
903CN	25,159,388	3.469%	1,673,462	26,832,849	2.3440%	39,227	628,974	
903ID	220,123	0.030%	14,641	234,764	Situs	-	-	
903OR	303,686	0.042%	20,200	323,886	Situs	-	-	
903UT	1,076,476	0.148%	71,601	1,148,077	Situs	-	-	
903WA	85,485	0.012%	5,686	91,171	Situs	-	-	
903WYP	264,505	0.036%	17,593	282,098	Situs	-	-	
903WYU	51,717	0.007%	3,440	55,157	Situs	-	-	
907CN	2,858	0.000%	190	3,048	2.3440%	4	71	
908CA	27	0.000%	2	29	Situs	2	29	
908CN	1,913,425	0.264%	127,270	2,040,695	2.3440%	2,983	47,835	
908ID	14,124	0.002%	939	15,063	Situs	-	-	
908OR	2,133,756	0.294%	141,925	2,275,681	Situs	-	-	
908OTHER	33,413	0.005%	2,222	35,636	0.0000%	-	-	
908UT	2,846,724	0.393%	189,348	3,036,073	Situs	-	-	
908WA	319,510	0.044%	21,252	340,762	Situs	-	-	
908WYP	957,109	0.132%	63,662	1,020,771	Situs	-	-	
909CN	1,693,067	0.233%	112,613	1,805,680	2.3440%	2,640	42,326	
920OR	907,381	0.125%	60,354	967,734	Situs	-	-	
920SO	75,668,430	10.433%	5,033,040	80,701,470	2.217%	111,576	1,789,052	
920UT	1,534,150	0.212%	102,043	1,636,193	Situs	-	-	
920WYP	509,969	0.070%	33,920	543,889	Situs	-	-	
921SO	3,300,981	0.455%	219,563	3,520,543	2.217%	4,867	78,046	
922SO	(27,772,793)	-3.829%	(1,847,291)	(29,620,083)	2.217%	(40,952)	(656,641)	
928CA	3,589	0.000%	239	3,827	Situs	239	3,827	
928ID	139,776	0.019%	9,297	149,073	Situs	-	-	
928OR	304,110	0.042%	20,228	324,338	Situs	-	-	
928SO	383,123	0.053%	25,483	408,607	2.217%	565	9,058	
928UT	368,546	0.051%	24,514	393,059	Situs	-	-	
928WA	88,677	0.012%	5,898	94,575	Situs	-	-	
928WYP	461,408	0.064%	30,690	492,098	Situs	-	-	
929SO	(3,391,347)	-0.468%	(225,573)	(3,616,920)	2.217%	(5,001)	(80,183)	
935CA	5,461	0.001%	363	5,824	Situs	363	5,824	
935OR	10,008	0.001%	666	10,674	Situs	-	-	
935SO	2,070,162	0.285%	137,696	2,207,857	2.217%	3,053	48,945	
935WA	3,264	0.000%	217	3,481	Situs	-	-	
Utility Labor	469,869,081	64.786%	31,253,059	501,122,141		875,326	14,035,280	
						Ref 4.2		
Capital/Non Utility	255,390,134	35.214%	16,987,121	272,377,255				
Total Labor	725,259,215	100.00%	48,240,181	773,499,396				
	Ref 4.2.2	Ref 4.2.2	Ref 4.2.2	Ref 4.2.2				

PacifiCorp
California General Rate Case - December 2023
Pension Related Non-Service Expense

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pension Non-Service Expense	926	3	2,871,029	SO	2.252%	64,670	4.3.1
Post-Retirement Non-Service Exp.	926	3	867,276	SO	2.252%	19,535	4.3.1
SERP Non-Service Expense	926	3	(597,466)	SO	2.252%	(13,458)	4.3.1
			<u>3,140,840</u>			<u>70,747</u>	
Pension Settle. Loss Amortization Exp.	926	3	27,371	CA	100.000%	27,371	4.3.2
Base Period Amortization			26,385				4.3.2
Test Year Amortization			<u>53,756</u>				4.3.2
Adjust to Test Year Level			<u>27,371</u>				Above

Description of Adjustment:

This adjustment includes the pension and post-retirement non-service expenses at the 2023 forecast level.

These expenses have historically been included in the company's Results of Operations report in the Wage and Employee Benefit Adjustments (WEBA) adjustment no.'s 4.2. Since these expenses are not included in the Company's capitalization calculations they will be accounted for in this new adjustment going forward. All other pension related service expenses will continue to be included in the WEBA adjustment.

This adjustment also adds pension settlement loss amortization expense at the 2023 level for losses either incurred or forecasted from December 31, 2018 through December 2023. This treatment is consistent with the Commission Decision A.19-10-004, issued April 27, 2020.

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Pension Related Non-Service Expense

	GL 554012	GL 554022	GL 554032			
	Pension Non-Service Expense	Post-Retirement Non-Service Expense	SERP Non-Service Expense			
Description	Actual Twelve Months Ended June 2021	Actual Twelve Months Ended June 2021	Actual Twelve Months Ended June 2021	Total Actual	FERC Acct	Factor
Jul-2020	(399,614)	(369,812)	231,616	(537,811)	926	SO
Aug-2020	(399,614)	(364,341)	231,616	(532,339)	926	SO
Sep-2020	(399,614)	(364,341)	231,616	(532,339)	926	SO
Oct-2020	(399,614)	(364,341)	231,616	(532,339)	926	SO
Nov-2020	(399,614)	(364,341)	231,616	(532,339)	926	SO
Dec-2020	(399,614)	(364,341)	231,616	(532,339)	926	SO
Jan-2021	(701,505)	(107,969)	229,730	(579,744)	926	SO
Feb-2021	(701,505)	(107,969)	229,730	(579,744)	926	SO
Mar-2021	(701,505)	(107,969)	229,730	(579,744)	926	SO
Apr-2021	(701,505)	(107,969)	229,730	(579,744)	926	SO
May-2021	(701,505)	(107,969)	229,730	(579,744)	926	SO
Jun-2021	(701,505)	(142,103)	229,730	(613,878)	926	SO
Total Actual	(6,606,714)	(2,873,466)	2,768,076	(6,712,105)		

	GL 554012	GL 554022	GL 554032			
	Pension Non-Service Expense	Post-Retirement Non-Service Expense	SERP Non-Service Expense			
Description	Actual Twelve Months Ending December 2023	Actual Twelve Months Ending December 2023	Actual Twelve Months Ending December 2023	Total Forecast	FERC Acct	Factor
Jan-2023	(311,307)	(167,183)	180,884	(297,605)	926	SO
Feb-2023	(311,307)	(167,183)	180,884	(297,605)	926	SO
Mar-2023	(311,307)	(167,183)	180,884	(297,605)	926	SO
Apr-2023	(311,307)	(167,183)	180,884	(297,605)	926	SO
May-2023	(311,307)	(167,183)	180,884	(297,605)	926	SO
Jun-2023	(311,307)	(167,183)	180,884	(297,605)	926	SO
Jul-2023	(311,307)	(167,183)	180,884	(297,605)	926	SO
Aug-2023	(311,307)	(167,183)	180,884	(297,605)	926	SO
Sep-2023	(311,307)	(167,183)	180,884	(297,605)	926	SO
Oct-2023	(311,307)	(167,183)	180,884	(297,605)	926	SO
Nov-2023	(311,307)	(167,183)	180,884	(297,605)	926	SO
Dec-2023	(311,307)	(167,183)	180,884	(297,605)	926	SO
Total Forecasted	(3,735,685)	(2,006,190)	2,170,610	(3,571,265)		
Total Incremental Change	2,871,029	867,276	(597,466)	3,140,840		
	Ref 4.3	Ref 4.3	Ref 4.3	Ref 4.3		

PacifiCorp
California General Rate Case - December 2023
Pension Related Non-Service Expense
Settlement Loss Amortization Expense

Description	Actual Settlement Loss (T.C.)	Actual Settlement Loss (California Allocated)	Beginning Balance Regulatory Asset	Settlement Loss Amortization	Regulatory Asset Carrying Charge Incurred	Carrying Charge Amortization	Ending Carrying Charge Balance	Ending Balance Regulatory Asset	FERC Acct	Factor
Prior to the Base Period:										
Dec-18	22,066,883	522,875	522,875	-	-	-	-	522,875	926	CA

Description	Actual Settlement Loss (T.C.)	Actual Settlement Loss (California Allocated)	Beginning Balance Regulatory Asset	Settlement Loss Amortization	Regulatory Asset Carrying Charge Incurred	Carrying Charge Amortization	Ending Carrying Charge Balance	Ending Balance Regulatory Asset	FERC Acct	Factor
Base Period:										
Beginning Balance:	-	-	484,472	-	-	-	14,620	499,093	926	CA
Jul-20	-	-	499,093	(2,133)	75	(64)	14,631	496,970	926	CA
Aug-20	-	-	496,970	(2,133)	58	(64)	14,624	494,830	926	CA
Sep-20	-	-	494,830	(2,133)	49	(65)	14,609	492,681	926	CA
Oct-20	-	-	492,681	(2,133)	49	(65)	14,593	490,532	926	CA
Nov-20	-	-	490,532	(2,133)	45	(65)	14,573	488,378	926	CA
Dec-20	-	-	488,378	(2,133)	53	(65)	14,561	486,232	926	CA
Jan-21	-	-	486,232	(2,133)	53	(66)	14,548	484,086	926	CA
Feb-21	-	-	484,086	(2,133)	40	(66)	14,522	481,927	926	CA
Mar-21	-	-	481,927	(2,133)	32	(66)	14,488	479,760	926	CA
Apr-21	-	-	479,760	(2,133)	32	(66)	14,454	477,592	926	CA
May-21	-	-	477,592	(2,133)	24	(66)	14,412	475,416	926	CA
Jun-21	-	-	475,416	(2,133)	20	(66)	14,366	473,236	926	CA
Incurred	-	-		(25,602)	529	(784)				

Description	Actual Settlement Loss (T.C.)	Actual Settlement Loss (California Allocated)	Beginning Balance Regulatory Asset	Settlement Loss Amortization	Regulatory Asset Carrying Charge Incurred	Carrying Charge Amortization	Ending Carrying Charge Balance	Ending Balance Regulatory Asset	FERC Acct	Factor
Jul-21	-	-	473,236	(2,133)	20	(66)	14,319	471,056	926	CA
Aug-21	8,947,043	193,972	665,028	(2,133)	23	(66)	14,276	662,852	926	CA
Sep-21	-	-	662,852	(2,942)	33	(67)	14,243	659,877	926	CA
Oct-21	-	-	659,877	(2,942)	33	(67)	14,209	656,901	926	CA
Nov-21	-	-	656,901	(2,942)	33	(67)	14,175	653,925	926	CA
Dec-21	6,699,343	143,480	797,405	(2,942)	43	(67)	14,151	794,440	926	CA
Jan-22	-	-	794,440	(3,540)	86	(60)	14,177	790,926	926	CA
Feb-22	-	-	790,926	(3,540)	85	(61)	14,201	787,411	926	CA
Mar-22	-	-	787,411	(3,540)	85	(61)	14,225	783,896	926	CA
Apr-22	-	-	783,896	(3,540)	85	(61)	14,249	780,380	926	CA
May-22	-	-	780,380	(3,540)	84	(62)	14,271	776,863	926	CA
Jun-22	-	-	776,863	(3,540)	84	(62)	14,293	773,345	926	CA
Jul-22	-	-	773,345	(3,540)	84	(63)	14,314	769,826	926	CA
Aug-22	-	-	769,826	(3,540)	83	(63)	14,335	766,307	926	CA
Sep-22	-	-	766,307	(3,540)	83	(63)	14,354	762,787	926	CA
Oct-22	-	-	762,787	(3,540)	82	(64)	14,373	759,267	926	CA
Nov-22	-	-	759,267	(3,540)	82	(64)	14,391	755,745	926	CA
Dec-22	9,780,891	209,477	965,223	(3,540)	82	(64)	14,408	961,700	926	CA
Incurred	25,427,277	546,929		(58,508)	1,191	(1,148)				

Description	Forecasted Settlement Loss (T.C.)	Forecasted Settlement Loss (California Allocated)	Beginning Balance Regulatory Asset	Settlement Loss Amortization	Regulatory Asset Carrying Charge Incurred	Carrying Charge Amortization	Ending Carrying Charge Balance	Ending Balance Regulatory Asset	FERC Acct	Factor
Test Period:										
Jan-23	-	-	961,700	(4,412)	104	(65)	14,448	957,327	926	CA
Feb-23	-	-	957,327	(4,412)	103	(65)	14,486	952,953	926	CA
Mar-23	-	-	952,953	(4,412)	103	(66)	14,523	948,578	926	CA
Apr-23	-	-	948,578	(4,412)	103	(66)	14,559	944,202	926	CA
May-23	-	-	944,202	(4,412)	102	(67)	14,595	939,825	926	CA
Jun-23	-	-	939,825	(4,412)	102	(67)	14,629	935,447	926	CA
Jul-23	-	-	935,447	(4,412)	101	(68)	14,663	931,069	926	CA
Aug-23	-	-	931,069	(4,412)	101	(68)	14,695	926,689	926	CA
Sep-23	-	-	926,689	(4,412)	100	(68)	14,727	922,308	926	CA
Oct-23	-	-	922,308	(4,412)	100	(69)	14,758	917,926	926	CA
Nov-23	-	-	917,926	(4,412)	99	(69)	14,788	913,544	926	CA
Dec-23	7,144,907	158,394	913,544	(4,412)	99	(70)	14,816	909,160	926	CA
Incurred	7,144,907	158,394		(52,948)	1,216	(808)				
Total Incurred	54,639,067	1,228,198		(137,058)	2,936	(2,740)				

Summary:	Settlement Loss Amortization	Carrying Charge Amortization	Total Amortization	
Base Period Amortization:	25,602	784	26,385	Ref 4.3
Test Period Amortization:	52,948	808	53,756	Ref 4.3
Regulatory Adjustment:	27,346	24	27,371	Ref 4.3

PacifiCorp
California General Rate Case - December 2023 Non-
Recurring Entries & Out-of-Period Adjustments

PAGE 4.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove non-recurring settlement exp.	545	1	(33,000,000)	SG	1.467%	(484,208)	4.4.1
Removal of out-of-period deferral entry	580	1	3,154,334	CA	100.000%	3,154,334	4.4.1

Description of Adjustment:

This adjustment removes the accrual of environmental costs related to the Klamath Settlement. Environmental remediation spending, once incurred and actual amounts known, are recorded to a regulatory asset and amortized straight-line over a 10-year period. Expense resulting from amortization of environmental costs spent are included in FERC account 925 for recovery in rates. Also removed in this adjustment is an entry to defer prior period wildfire-related expenses to a memo account.

PacifiCorp
California General Rate Case - December 2023 Non-
Recurring Entries & Out-of-Period Adjustments

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FERC Account	Account Number	Description	Amount	Alloc	REF
5459000	545500	Reversal of Klamath Settlement Obligation Expense Accrual	33,000,000	SG	REF. 4.4
5800000	500110	Prior-period wildfire related expense deferred	(101,478)	CA	REF 4.4
5800000	535150	to FHPMA	(3,052,857)	CA	REF 4.4

PacifiCorp
California General Rate Case - December 2023
Insurance Expense

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Base Pd. Inj & Damage	925	1	(139,344,910)	SO	2.252%	(3,138,731)	4.5.1
Adj. Inj & Damage to 3-yr avg.	925	3	5,920,229	SO	2.252%	133,353	4.5.2
<u>Adjust property damage expense to 10-year average</u>							
Property Insurance - Transmission	924	3	3,375	CA	100.000%	3,375	4.5.3
Property Insurance - CA Dist.	924	3	(171,687)	CA	100.000%	(171,687)	4.5.3
Property Insurance - Non-T&D	924	3	(20,800)	CA	100.000%	(20,800)	4.5.3
Adjust Liability Insurance Premium	925	3	20,792,083	SO	2.252%	468,340	4.5.5
Adjust Property Insurance Premium	924	3	(758,963)	SO	2.252%	(17,096)	4.5.5
Adjustment to Rate Base:							
Remove Injuries & Damages Reserve	2282	3	141,155,665	SO	2.252%	3,179,518	4.5.1
Adjustment to Tax:							
Remove ADIT Inj & Damages Res	190	3	(34,705,378)	SO	2.252%	(781,735)	

Description of Adjustment:

This adjustment normalizes injuries and damage expense to reflect a three-year average of gross expense net of insurance using the cash method. The adjustment also recalculates the historical 10-year average California-allocated property damage amount using the most recent 10-year time period. The insurance premiums in the base period have been adjusted to those in the Company's most current renewal.

PacifiCorp

California General Rate Case - December 2023

Insurance Expense

Injuries and Damages in Unadjusted Results

Amount in Unadjusted Results

G/L Account	Account Title	Allocator	Amount
	Net Base Year Expense	SO	139,344,910
			Ref 4.5

Injuries & Damages Reserve

			EOP Balance
			Jun-21
	Net Base Year Reserve	SO	(141,155,665)
			Ref 4.5

PacifiCorp
California General Rate Case - December 2023
Insurance Expense
Provision for Injuries & Damages
3-Year Average Cash Paid

	Cash Paid - Injuries & Damages				Third Party Claim Proceeds			
	Cash Expense	Amount not Seeking Recovery	3 - Year Avg to Recover		Claim Proceeds	Amount not Seeking Recovery	3 - Year Avg to Recover	
12 Months Ended June 2019	3,413,952	51,750			(76,250)	(76,250)		
12 Months Ended June 2020	11,469,351	-			-	-		
12 Months Ended June 2021	2,929,134	-			-	-		
Average Cash	5,937,479	17,250	5,920,229	Below	(25,417)	(25,417)	-	Below
3 Year Average of Cash Paid for Injuries & Damages Reserve			5,920,229	Above				
3 Year Average of Cash Paid for Insurance Recovery			-	Above				
3 Year Normalized Average			5,920,229					
			Ref 4.5					

PacifiCorp
California General Rate Case - December 2023
Insurance Expense
Provision for Property Damages
10-Year Average

	Actual Losses			Escalate to 2023		
	System Transmission Losses	California Distribution Losses	System Non-T&D Losses	End CPI-U Index	% Increase	2021
June 2011				225.722		
July 2011 - June 2012	411,470	489,651	86,000	229.478	1.66%	127.336%
July 2012 - June 2013	426,385	2,754,121	222,065	233.504	1.75%	125.252%
July 2013 - June 2014	163,517	188,514	2,297,475	238.343	2.07%	123.092%
July 2014 - June 2015	489,976	1,394,592	87,189	238.638	0.12%	120.593%
July 2015 - June 2016	440,896	560,650	1,272,026	241.018	1.00%	120.444%
July 2016 - June 2017	1,138,848	3,710,635	1,274,291	244.955	1.63%	119.255%
July 2017 - June 2018	1,087,346	307,411	39,747	251.989	2.87%	117.338%
July 2018 - June 2019	2,589,430	1,752,454	481,817	256.143	1.65%	114.063%
July 2019 - June 2020	976,712	1,837,379	90,409	257.797	0.65%	112.213%
July 2020 - June 2021	1,519,768	2,000,250	-	271.696	5.39%	111.493%
July 2021 - December 2023				287.426	5.79%	105.789%

	Actual Losses Escalated to CY 2023		
	System Transmission Losses	California Distribution Losses	System Non-T&D Losses
July 2011 - June 2012	523,950	623,502	109,509
July 2012 - June 2013	534,055	3,449,590	278,141
July 2013 - June 2014	201,277	232,046	2,828,016
July 2014 - June 2015	590,878	1,681,784	105,144
July 2015 - June 2016	531,033	675,270	1,532,081
July 2016 - June 2017	1,358,131	4,425,111	1,519,654
July 2017 - June 2018	1,275,871	360,711	46,638
July 2018 - June 2019	2,953,575	1,998,897	549,574
July 2019 - June 2020	1,095,997	2,061,776	101,451
July 2020 - June 2021	1,694,435	2,230,139	-
Total in 2023 \$	10,759,202	17,738,826	7,070,208
10 Year Average	1,075,920	1,773,883	707,021
California Allocation Factor	SG	Situs	SG
California Allocation %	1.467%	100%	1.467%
June 2021 - California Allocated 10 Year Average	15,787	1,773,883	10,374
A.18-04-002 - California Allocated 10 Year Average	12,412	1,945,569	31,174
Adjustment	3,375	(171,687)	(20,800)
	Ref 4.5	Ref 4.5	Ref 4.5

PacifiCorp
California General Rate Case - December 2023
Insurance Expense
Adjust Base Period Liability Insurance Premium to CY 2021/2022 Level

Adjusting the insurance premium in the base period to the renewed amount effective August 15, 2021

	Premium Renewal <u>2021/2022</u>	Included in Results 12 Months Ended <u>Jun-21</u>	<u>Adjustment</u>	
Excess Liability Insurance Premium	29,182,860	8,390,777	20,792,083	Ref 4.5
Property Insurance Premium	4,127,137	4,886,099	(758,963)	Ref 4.5
	33,309,997			

PacifiCorp
California General Rate Case - December 2023
Generation Overhaul Expense

PAGE 4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Generation Overhaul Expense - Steam	510	1	569,022	SG	1.467%	8,349	4.6.1
Generation Overhaul Expense - Other	553	1	3,163,574	SG	1.467%	46,419	4.6.1
			<u>3,732,596</u>			<u>54,768</u>	

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the 12 months ended June 2021 using a four-year average methodology. In this adjustment, overhaul expenses from July 2017 - June 2021 are restated in constant dollars to a June 2021 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended June 2021 are subtracted from the four-year average which results in this adjustment.

PacifiCorp
California General Rate Case - December 2023
Generation Overhaul Expense

Page 4.6.1

FUNCTION: STEAM

Period	Overhaul Expense	Less Cholla	Overhaul Expense less Cholla	Restate to	Constant Dollars
				Constant Dollars (1)	
12 Months Ended June 2018	26,282,886	(3,205,000)	23,077,886	10.26%	25,446,076
12 Months Ended June 2019	32,510,459	(52,000)	32,458,459	6.64%	34,614,331
12 Months Ended June 2020	24,450,349	-	24,450,349	4.68%	25,595,197
12 Months Ended June 2021	27,793,172	-	27,793,172	0.00%	27,793,172
4 Year Average - Steam					28,362,194
12 Months Ended June 2021 Overhaul Expense - Steam					27,793,172
Adjustment					569,022

Ref. 4.6.2
Ref. 4.6

FUNCTION: OTHER

Period	Overhaul Expense	Restate to	Constant Dollars
		Constant Dollars (1)	
12 Months Ended June 2018	5,647,997	8.78%	6,143,831
12 Months Ended June 2019	2,093,159	5.68%	2,212,147
12 Months Ended June 2020	10,103,281	3.62%	10,469,199
12 Months Ended June 2021	2,056,960	0.00%	2,056,960
4 Year Average			5,220,534
12 Months Ended June 2021 Overhaul Expense - Other			2,056,960
Adjustment			3,163,574

Ref. 4.6.2
Ref. 4.6

Total Adjustment

3,732,596 Ref. 4.6

(1) Ref. 4.6.3

PacifiCorp
California General Rate Case - December 2023
Generation Overhaul Expense

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<u>Existing Units</u>	12 ME June 2018	12 ME June 2019	12 ME June 2020	12 ME June 2021	
<u>Steam Production</u>					
Blundell	248,814	251,321	42,023	1,664,859	
Dave Johnston	5,262,270	9,567,670	120,060	4,973,811	
Gadsby	70,424	592,107	90,772	1,026,066	
Hunter	8,450,624	6,164,112	9,739,253	242,353	
Huntington	-	8,850,109	12,579,293	20,018	
Jim Bridger	6,745,315	5,927,310	467,066	8,586,277	
Naughton	109,439	828	1,285,882	5,456,306	
Wyodak	-	-	-	-	
Cholla	3,205,000	52,000	-	-	
Colstrip	34,000	-	-	3,629,152	
Craig	819,000	1,105,000	126,000	1,350,355	
Hayden	1,338,000	-	-	843,976	
Subtotal - Steam	26,282,886	32,510,459	24,450,349	27,793,172	Ref 4.6.1
Total Steam Production	26,282,886	32,510,459	24,450,349	27,793,172	
<u>Other Production</u>					
Hermiston	1,368,000	2,028,897	3,453,637	1,339,432	
Currant Creek	9,809	5	1,703,462	89,493	
Lake Side	3,834,517	(154,086)	4,849,015	414,565	
Gadsby Peak	-	29,376	-	-	
Chehalis	435,670	188,968	97,167	213,470	
Total - Other Production	5,647,997	2,093,159	10,103,281	2,056,960	Ref 4.6.1
Grand Total	31,930,883	34,603,618	34,553,631	29,850,132	

PacifiCorp
California General Rate Case - December 2023
Generation Overhaul Expense

STEAM:	<u>June 2018</u>	<u>June 2019</u>	<u>June 2020</u>	<u>June 2021</u>
Percentage Change to June 2021	10.26%	6.64%	4.68%	0.00%
OTHER:	<u>June 2018</u>	<u>June 2019</u>	<u>June 2020</u>	<u>June 2021</u>
Percentage Change to June 2021	8.78%	5.68%	3.62%	0.00%

PacifiCorp
California General Rate Case - December 2023
Revenue-Sensitive Items & Uncollectible Expense

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Uncollectible Expense	904	3	41	CA	100.000%	41	4.7.1
Other Taxes	408	3	221	CA	100.000%	221	4.7.1

Description of Adjustment:

This adjusts the Company's actual June 2021 uncollectible accounts expense to the December 2023 pro forma period by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. This adjustment also reflects an impact to other tax expense based on the normalized level of general business revenues.

PacifiCorp
California General Rate Case - December 2023
Revenue Sensitive Items & Uncollectible Expense

Line	Description		Ref.
1	Total California Adjusted Revenues	100,436,365	3.1.2, Col. K
2	Normalizing Adjustments	(1,598,968)	3.1.2, Col. D
3	General Business Revenues before Normalizing Adjustments	102,035,334	
4	Per Books Uncollectible Expense	237,265	Pg. B-2.15
5	Unadjusted Revenues	102,017,514	3.1.2, Col. C
6	Revenue Adjustments before Normalizing Adjustments	17,820	Line 3 - Line 5
7	Uncollectible %	0.233%	Line 4/Line 5
8	Uncollectible Expense Adjustment	41 Ref 4.7	Line 7 x Line 6
9	Franchise Tax %	1.240%	
10	Other Tax Expense Adjustment	221 Ref 4.7	Line 9 x Line 6

PacifiCorp
California General Rate Case - December 2023
O&M Expense Escalation

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	3	19,118	SG	1.467%	281	
Steam Operations	500	3	88,941	SG	1.467%	1,305	
Steam Operations	501	3	1,027,571	SE	1.413%	14,522	
Steam Operations	501	3	21,692	SE	1.413%	307	
Steam Operations	501	3	509,037	CA	100.000%	-	
Steam Operations	502	3	4,621,099	SG	1.467%	67,805	
Steam Operations	502	3	378,684	SG	1.467%	5,556	
Steam Operations	503	3	(7,339)	SE	1.413%	(104)	
Steam Operations	505	3	-	SG	1.467%	-	
Steam Operations	505	3	79,942	SG	1.467%	1,173	
Steam Operations	505	3	10,757	SG	1.467%	158	
Steam Operations	506	3	(4,102,696)	SG	1.467%	(60,199)	
Steam Operations	506	3	2,214,631	SG	1.467%	32,495	
Steam Operations	506	3	118,803	SG	1.467%	1,743	
Steam Operations	507	3	-	SG	1.467%	-	
Steam Operations	507	3	38,270	SG	1.467%	562	
Steam Operations	507	3	19	SG	1.467%	0	
Steam Maintenance	510	3	39,841	SG	1.467%	585	
Steam Maintenance	510	3	101,935	SG	1.467%	1,496	
Steam Maintenance	510	3	74,514	SG	1.467%	1,093	
Steam Maintenance	511	3	971,654	SG	1.467%	14,257	
Steam Maintenance	511	3	178,479	SG	1.467%	2,619	
Steam Maintenance	512	3	-	SG	1.467%	-	
Steam Maintenance	512	3	3,120,202	SG	1.467%	45,783	
Steam Maintenance	512	3	122,102	SG	1.467%	1,792	
Steam Maintenance	513	3	-	SG	1.467%	-	
Steam Maintenance	513	3	1,412,947	SG	1.467%	20,732	
Steam Maintenance	513	3	21,061	SG	1.467%	309	
Steam Maintenance	514	3	583,817	SG	1.467%	8,566	
Steam Maintenance	514	3	102,387	SG	1.467%	1,502	
Hydro Operations	535	3	397,270	SG	1.467%	5,829	
Hydro Operations	535	3	(162,505)	SG	1.467%	(2,384)	
Hydro Operations	536	3	21,672	SG	1.467%	318	
Hydro Operations	536	3	-	SG	1.467%	-	
Hydro Operations	537	3	345,922	SG	1.467%	5,076	
Hydro Operations	537	3	27,466	SG	1.467%	403	
Hydro Operations	539	3	510,190	SG	1.467%	7,486	
Hydro Operations	539	3	149,763	SG	1.467%	2,197	
Hydro Operations	539	3	-	SG	1.467%	-	
Hydro Operations	540	3	135,640	SG	1.467%	1,990	
Hydro Operations	540	3	6,055	SG	1.467%	89	
			<u>13,178,942</u>			<u>185,342</u>	

Description of Adjustment:

This adjustment calculates the non-labor O&M escalation from June 2021 to December 2023 for accounts 500 to 935 , excluding NPC and property and liability insurance, using industry specific escalation indices. Before escalation indices were applied, June 2021 actual data was separated into labor and non-labor components and costs that should not be included in June 2021 actual data were removed. Detail supporting specific FERC accounts is provided in the electronic work papers along with the Company's filing.

PacifiCorp
California General Rate Case - December 2023
(cont.) O&M Expense Escalation

PAGE 4.8.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Hydro Maintenance	541	3	28	SG	1.467%	0	
Hydro Maintenance	541	3	-	SG	1.467%	-	
Hydro Maintenance	542	3	30,367	SG	1.467%	446	
Hydro Maintenance	542	3	1,912	SG	1.467%	28	
Hydro Maintenance	543	3	27,439	SG	1.467%	403	
Hydro Maintenance	543	3	15,397	SG	1.467%	226	
Hydro Maintenance	544	3	50,023	SG	1.467%	734	
Hydro Maintenance	544	3	5,672	SG	1.467%	83	
Hydro Maintenance	545	3	149,610	SG	1.467%	2,195	
Hydro Maintenance	545	3	46,778	SG	1.467%	686	
Hydro Maintenance	545	3	-	SG	1.467%	-	
Other Operations	546	3	27,446	SG	1.467%	403	
Other Operations	546	3	-	SG	1.467%	-	
Other Operations	547	3	-	SE	1.413%	-	
Other Operations	548	3	-	SG	1.467%	-	
Other Operations	547	3	-	SE	1.413%	-	
Other Operations	548	3	1,055,932	SG	1.467%	15,494	
Other Operations	548	3	23,782	SG	1.467%	349	
Other Operations	549	3	1,157	CA	100.000%	-	
Other Operations	549	3	-	SG	1.467%	-	
Other Operations	549	3	(1,201)	SG	1.467%	(18)	
Other Operations	549	3	363,216	SG	1.467%	5,329	
Other Operations	550	3	32,953	CA	100.000%	-	
Other Operations	550	3	-	SG	1.467%	-	
Other Operations	550	3	3,559	SG	1.467%	52	
Other Operations	550	3	647,675	SG	1.467%	9,503	
Other Operations	550	3	-	SG	1.467%	-	
Other Maintenance	552	3	-	SG	1.467%	-	
Other Maintenance	552	3	89,083	SG	1.467%	1,307	
Other Maintenance	552	3	1,159	SG	1.467%	17	
Other Maintenance	553	3	221,413	SG	1.467%	3,249	
Other Maintenance	553	3	741,438	SG	1.467%	10,879	
Other Maintenance	553	3	163,220	SG	1.467%	2,395	
Other Maintenance	553	3	10,225	SG	1.467%	150	
Other Maintenance	554	3	-	SG	1.467%	-	
Other Maintenance	554	3	69,933	SG	1.467%	1,026	
Other Maintenance	554	3	140,760	SG	1.467%	2,065	
Other Maintenance	554	3	2,546	SG	1.467%	37	
			<u>3,921,521</u>			<u>57,040</u>	

Description of Adjustment:

This adjustment calculates the non-labor O&M escalation from June 2021 to December 2023 for accounts 500 to 935 , excluding NPC and property and liability insurance, using industry specific escalation indices. Before escalation indices were applied, June 2021 actual data was separated into labor and non-labor components and costs that should not be included in June 2021 actual data were removed. Detail supporting specific FERC accounts is provided in the electronic work papers along with the Company's filing.

PacifiCorp
California General Rate Case - December 2023
(cont.) O&M Expense Escalation

PAGE 4.8.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Operations	556	3	28,994	SG	1.467%	425	
Other Operations	557	3	594,109	CA	100.000%	-	
Other Operations	557	3	521,799	SG	1.467%	7,656	
Other Operations	557	3	746	SE	1.413%	11	
Other Operations	557	3	-	SG	1.467%	-	
Transmission Operations	560	3	23,182	SG	1.467%	340	
Transmission Operations	560	3	-	SG	1.467%	-	
Transmission Operations	561	3	330,817	SG	1.467%	4,854	
Transmission Operations	561	3	-	SG	1.467%	-	
Transmission Operations	562	3	69,347	SG	1.467%	1,018	
Transmission Operations	563	3	21,063	SG	1.467%	309	
Transmission Operations	566	3	163,442	SG	1.467%	2,398	
Transmission Operations	567	3	110,085	SG	1.467%	1,615	
Transmission Maintenance	568	3	(3,212)	SG	1.467%	(47)	
Transmission Maintenance	569	3	207,778	SG	1.467%	3,049	
Transmission Maintenance	570	3	335,311	SG	1.467%	4,920	
Transmission Maintenance	571	3	1,176,963	SG	1.467%	17,270	
Transmission Maintenance	571	3	(24,203)	SG	1.467%	(355)	
Transmission Maintenance	572	3	9,930	SG	1.467%	146	
Transmission Maintenance	573	3	14,801	SG	1.467%	217	
Distribution Operations	580	3	301,077	CA	100.000%	286,496	
Distribution Operations	580	3	42,991	SNPD	3.812%	1,639	
Distribution Operations	581	3	-	CA	100.000%	-	
Distribution Operations	581	3	(12,093)	SNPD	3.812%	(461)	
Distribution Operations	582	3	189,934	CA	100.000%	5,386	
Distribution Operations	582	3	1,217	SNPD	3.812%	46	
Distribution Operations	583	3	161,279	CA	100.000%	(19,190)	
Distribution Operations	583	3	0	SNPD	3.812%	0	
Distribution Operations	584	3	31	CA	100.000%	-	
Distribution Operations	584	3	-	SNPD	3.812%	-	
Distribution Operations	585	3	5,590	SNPD	3.812%	213	
Distribution Operations	586	3	39,958	CA	100.000%	1,436	
Distribution Operations	586	3	-	SNPD	3.812%	-	
Distribution Operations	587	3	288,809	CA	100.000%	8,873	
Distribution Operations	587	3	-	SNPD	3.812%	-	
Distribution Operations	588	3	23,252	CA	100.000%	(5,385)	
Distribution Operations	588	3	(141,447)	SNPD	3.812%	(5,391)	
Distribution Operations	589	3	220,246	CA	100.000%	4,967	
Distribution Operations	589	3	1,903	SNPD	3.812%	73	
			<u>4,703,702</u>			<u>322,526</u>	

Description of Adjustment:

This adjustment calculates the non-labor O&M escalation from June 2021 to December 2023 for accounts 500 to 935 , excluding NPC and property and liability insurance, using industry specific escalation indices. Before escalation indices were applied, June 2021 actual data was separated into labor and non-labor components and costs that should not be included in June 2021 actual data were removed. Detail supporting specific FERC accounts is provided in the electronic work papers along with the Company's filing.

PacifiCorp
California General Rate Case - December 2023
(cont.) O&M Expense Escalation

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Distribution Maintenance	590	3	28,963	CA	100.000%	1,594	
Distribution Maintenance	590	3	(2,180)	SNPD	3.812%	(83)	
Distribution Maintenance	591	3	146,493	CA	100.000%	14,883	
Distribution Maintenance	591	3	4,945	SNPD	3.812%	188	
Distribution Maintenance	592	3	162,579	CA	100.000%	(15,638)	
Distribution Maintenance	592	3	19,154	SNPD	3.812%	730	
Distribution Maintenance	593	3	2,242,404	CA	100.000%	(198,096)	
Distribution Maintenance	593	3	(78,739)	SNPD	3.812%	(3,001)	
Distribution Maintenance	594	3	1,352,799	CA	100.000%	11,810	
Distribution Maintenance	594	3	401	SNPD	3.812%	15	
Distribution Maintenance	595	3	-	CA	100.000%	-	
Distribution Maintenance	595	3	11,843	SNPD	3.812%	451	
Distribution Maintenance	596	3	73,071	CA	100.000%	895	
Distribution Maintenance	597	3	13,154	CA	100.000%	267	
Distribution Maintenance	597	3	8,079	SNPD	3.812%	308	
Distribution Maintenance	598	3	114,616	CA	100.000%	7,915	
Distribution Maintenance	598	3	510,986	SNPD	3.812%	19,477	
Customer Accounts Operations	901	3	62	CA	100.000%	-	
Customer Accounts Operations	901	3	57,478	CN	2.344%	1,347	
Customer Accounts Operations	902	3	336,764	CA	100.000%	9,421	
Customer Accounts Operations	902	3	8,592	CN	2.344%	201	
Customer Accounts Operations	903	3	135,339	CA	100.000%	754	
Customer Accounts Operations	903	3	1,426,218	CN	2.344%	33,431	
Customer Accounts Operations	904	3	1,204,875	CA	100.000%	24,050	
Customer Accounts Operations	904	3	14,323	CN	2.344%	336	
Customer Accounts Operations	905	3	-	CA	100.000%	-	
Customer Accounts Operations	905	3	2,584	CN	2.344%	61	
Customer Service Operations	907	3	4	CN	2.344%	0	
Customer Service Operations	908	3	143,939	CA	100.000%	730	
Customer Service Operations	908	3	9,847	CN	2.344%	231	
Customer Service Operations	908	3	9,443,746	OTHER	0.000%	-	
Customer Service Operations	909	3	189,950	CA	100.000%	13,181	
Customer Service Operations	909	3	85,239	CN	2.344%	1,998	
Customer Service Operations	910	3	-	CA	100.000%	-	
Customer Service Operations	910	3	164	CN	2.344%	4	
			<u>17,667,692</u>			<u>(72,540)</u>	

Description of Adjustment:

This adjustment calculates the non-labor O&M escalation from June 2021 to December 2023 for accounts 500 to 935 , excluding NPC and property and liability insurance, using industry specific escalation indices. Before escalation indices were applied, June 2021 actual data was separated into labor and non-labor components and costs that should not be included in June 2021 actual data were removed. Detail supporting specific FERC accounts is provided in the electronic work papers along with the Company's filing.

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California General Rate Case - December 2023
(cont.) O&M Expense Escalation

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
A&G Operations	920	3	(41,808)	CA	100.000%	-	
A&G Operations	920	3	50,175	SO	2.252%	1,130	
A&G Operations	921	3	6,431	CN	2.344%	151	
A&G Operations	921	3	172,499	CA	100.000%	158	
A&G Operations	921	3	456,888	SO	2.252%	10,291	
A&G Operations	922	3	(607,195)	SO	2.252%	(13,677)	
A&G Operations	923	3	46,197	CA	100.000%	3,538	
A&G Operations	923	3	1,004,185	SO	2.252%	22,619	
A&G Operations	924	3	-	SO	2.252%	-	
A&G Operations	925	3	-	SO	2.252%	-	
A&G Operations	926	3	(424,976)	SO	2.252%	(9,573)	
A&G Operations	926	3	358,654	CA	100.000%	1,671	
A&G Operations	928	3	339,055	SG	1.467%	4,975	
A&G Operations	928	3	-	SO	2.252%	-	
A&G Operations	928	3	146,923	SO	2.252%	3,309	
A&G Operations	928	3	1,325,540	CA	100.000%	43,835	
A&G Operations	929	3	(4,162)	SO	2.252%	(94)	
A&G Operations	930	3	1,083	CA	100.000%	-	
A&G Operations	930	3	-	CN	2.344%	-	
A&G Operations	930	3	-	SG	1.467%	-	
A&G Operations	930	3	114,115	SO	2.252%	2,570	
A&G Operations	931	3	81,828	CA	100.000%	4,047	
A&G Operations	931	3	163,396	SO	2.252%	3,680	
A&G Operations	935	3	18,831	CA	100.000%	5,618	
A&G Operations	935	3	1,394	CN	2.344%	33	
A&G Operations	935	3	1,210,108	SO	2.252%	27,258	
			<u>4,419,159</u>			<u>111,540</u>	
			13,178,942			185,342	4.8
			3,921,521			57,040	4.8.1
			4,703,702			322,526	4.8.2
			17,667,692			(72,540)	4.8.3
			<u>4,419,159</u>			<u>111,540</u>	4.8.4
Total Adjustment			<u>43,891,017</u>			<u>603,908</u>	4.8.6

Description of Adjustment:

This adjustment calculates the non-labor O&M escalation from June 2021 to December 2023 for accounts 500 to 935 , excluding NPC and property and liability insurance, using industry specific escalation indices. Before escalation indices were applied, June 2021 actual data was separated into labor and non-labor components and costs that should not be included in June 2021 actual data were removed. Detail supporting specific FERC accounts is provided in the electronic work papers along with the Company's filing.

PacifiCorp
California General Rate Case - December 2023
O&M Expense Escalation

Function	Allocation Code	Unadjusted O&M	4.1 Miscellaneous General Expense & Revenue	4.2 Remove Unadjusted Wages & Employee Benefits	4.4 Remove Non-Recurring Entries	4.5 Insurance Expense	4.6 Generation Overhaul Expense	4.9 Wildfire & Veg Management Expenses	5.1 Net Power Costs	5.20 Fuel Start-Up Costs Removal	5.9 Deer Creek Mine Closure	5.1 Cholla Unit Retirement	6.8 O&M Before Escalation	Escalation Percentages	6.8 O&M Expense Escalation	O&M After Escalation
Steam Operation	NPCID	35,987	-	-	-	-	-	-	-	-	-	-	35,987	0.00%	-	35,987
	NPCSE	642,688,321	-	-	-	-	-	-	(673,028,079)	-	-	-	(31,040,758)	0.00%	-	(31,040,758)
	NPCSECH	31,040,758	-	-	-	-	-	-	-	-	-	-	31,040,758	0.00%	-	31,040,758
	NPCWYP	101,258	-	-	-	-	-	-	-	-	-	-	101,258	0.00%	-	101,258
	SE	16,765,152	-	(89,493)	-	-	-	-	-	(4,225,105)	-	-	161,258	8.20%	1,020,232	13,460,787
	SG	89,370,307	-	(32,788,194)	-	-	-	-	-	-	(35,379,413)	(14,648,254)	6,554,446	8.20%	537,521	7,091,966
	SNPPS	68,885,776	-	(30,429,534)	-	-	-	-	-	-	-	-	28,446,341	8.20%	2,332,843	30,779,185
	SSSECH	264,509	-	-	-	-	-	-	-	-	-	-	264,509	8.20%	21,692	286,201
	SSGOCH	7,282,240	-	-	-	-	-	-	-	-	-	-	7,282,240	8.20%	597,206	7,879,446
	CA	-	-	-	-	-	-	-	-	-	-	-	-	8.20%	-	0
	ID	1,285,707	-	-	-	-	-	-	-	-	-	-	1,285,707	8.20%	105,439	1,391,146
	OR	4,821,148	-	-	-	-	-	-	-	-	-	-	4,821,148	8.20%	403,598	5,225,016
	WA	-	-	-	-	-	-	-	-	-	-	-	-	8.20%	-	0
	WYP	-	-	-	-	-	-	-	-	-	-	-	-	8.20%	-	0
	Steam Operation Total	852,411,433	-	(63,317,121)	-	-	-	-	(673,028,079)	(4,225,105)	(35,379,413)	(14,648,254)	61,332,460	-	5,018,531	66,350,991
Steam Maintenance	SG	32,591,804	-	(10,375,976)	-	-	569,022	-	-	-	-	-	22,784,850	7.00%	1,595,311	24,380,162
	SNPPS	109,000,099	-	(38,800,647)	-	-	-	-	-	-	-	-	69,200,052	7.00%	4,835,084	70,835,136
	SSGOCH	7,121,389	-	(697)	-	-	-	-	-	-	-	-	7,120,383	7.00%	498,543	7,618,926
	Steam Maintenance Total	144,713,872	-	(49,177,810)	-	-	569,022	-	-	-	-	-	96,105,285	-	6,728,939	102,834,223
Hydro Operations	SG-P	27,122,423	-	(12,349,164)	-	-	-	-	-	-	-	-	14,873,259	9.48%	1,410,693	16,283,952
	SG-U	8,563,421	-	(8,344,338)	-	-	-	-	-	-	-	-	219,083	9.48%	20,789	239,863
	SG	-	-	-	-	-	-	-	-	-	-	-	-	9.48%	-	0
	Hydro Operations Total	35,685,844	-	(20,693,502)	-	-	-	-	-	-	-	-	15,092,342	-	1,431,473	16,523,815
Hydro Maintenance	SG-P	6,069,764	-	(2,550,757)	-	-	-	-	-	-	-	-	3,519,007	7.32%	257,467	3,776,474
	SG-U	1,515,303	-	(561,855)	-	-	-	-	-	-	-	-	953,448	7.32%	69,759	1,023,207
	SG	33,000,000	-	-	(33,000,000)	-	-	-	-	-	-	-	-	7.32%	-	0
	Hydro Maintenance Total	40,585,067	-	(3,112,612)	(33,000,000)	-	-	-	-	-	-	-	4,472,455	-	327,226	4,799,681
Purchased Power	NPCSE	62,781,784	-	-	-	-	-	-	(62,781,784)	-	-	-	-	0.00%	-	0
	NPCSG	621,018,560	-	-	-	-	-	-	(621,018,560)	-	-	-	-	0.00%	-	0
	NPCUT	10,277,762	-	-	-	-	-	-	(10,277,762)	-	-	-	-	0.00%	-	0
	OTHER	3,990,510	-	-	-	-	-	-	-	-	-	-	3,990,510	0.00%	-	3,990,510
	Purchase Power Total	698,068,616	-	-	-	-	-	-	(694,078,107)	-	-	-	3,990,510	-	-	3,990,510
Other Operations	NPCSE	289,072,443	-	-	-	-	-	-	(291,052,531)	-	-	-	(1,980,087)	0.00%	-	(1,980,087)
	NPCSECT	1,980,087	-	-	-	-	-	-	-	-	-	-	1,980,087	0.00%	-	1,980,087
	SG-W	11,913,553	-	(327,347)	-	-	-	-	-	-	-	-	11,586,206	8.72%	1,010,891	12,597,097
	SNPPO	22,045,619	-	(9,601,599)	-	-	-	-	-	-	-	-	12,444,020	8.72%	1,085,735	13,529,756
	SSGCT	383,214	-	(110,639)	-	-	-	-	-	-	-	-	272,575	8.72%	23,782	296,357
	SE	8,552	-	-	-	-	-	-	-	-	-	-	8,552	8.72%	746	9,298
	SG	35,568,901	(2,509)	(29,273,546)	-	-	-	-	-	-	-	-	6,312,845	8.72%	550,793	6,863,638
	ID	3,738,628	-	(69,384)	-	-	-	-	-	-	-	-	3,669,244	8.72%	320,140	3,989,384
	OR	3,460,857	-	(19,124)	-	-	-	-	-	-	-	-	3,441,733	8.72%	300,290	3,742,022
	UT	30,000	-	-	-	-	-	-	-	-	-	-	30,000	8.72%	3,054	36,054
	WYU	54,288	-	-	-	-	-	-	-	-	-	-	54,288	8.72%	4,737	59,025
	Other Operations Total	368,281,153	(2,509)	(39,401,637)	-	-	-	-	(291,052,531)	-	-	-	37,824,466	-	3,300,167	41,124,633
Other Maintenance	SNPPO	8,200,376	-	(2,584,230)	-	-	-	-	-	-	-	-	5,616,147	7.00%	393,064	6,009,210
	SSGCT	363,813	-	(164,782)	-	-	-	-	-	-	-	-	199,031	7.00%	13,930	212,961
	SG	-	-	-	-	-	3,163,574	-	-	-	-	-	3,163,574	7.00%	221,413	3,384,987
	SG-W	12,082,666	-	(489,692)	-	-	-	-	-	-	-	-	11,592,974	7.00%	811,371	12,404,344
	Other Maintenance Total	20,646,854	-	(3,238,703)	-	-	3,163,574	-	-	-	-	-	20,971,725	-	1,436,777	22,011,502
Transmission Operations	NPCSE	15,971,607	-	-	-	-	-	-	(15,971,607)	-	-	-	-	0.00%	-	0
	NPCSG	133,395,046	-	-	-	-	-	-	(133,395,046)	-	-	-	(0)	0.00%	-	(0)
	SG	37,042,028	-	(21,517,866)	-	-	-	-	-	-	-	-	15,525,062	4.62%	717,936	16,242,998
	SNPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Transmission Operations Total	186,409,581	-	(21,517,866)	-	-	-	-	(149,366,653)	-	-	-	15,525,062	-	717,936	16,242,998
Transmission Maintenance	SNPT	34,418,467	-	(13,582,092)	-	-	-	-	-	-	-	-	20,836,375	8.36%	1,741,572	22,577,946
	SG	-	-	-	-	-	(289,563)	-	-	-	-	-	(289,563)	8.36%	(24,203)	(23,13,766)
	Transmission Maintenance Total	34,418,467	-	(13,582,092)	-	-	(289,563)	-	-	-	-	-	20,546,812	-	1,717,369	22,264,181
Distribution Operations	CA	1,796,096	-	(1,190,497)	3,154,334	-	-	-	-	-	-	-	3,760,933	7.51%	282,582	4,043,115
	ID	1,672,891	-	(1,199,369)	-	-	-	-	-	-	-	-	473,522	7.51%	35,582	509,105
	OR	12,895,790	-	(8,070,673)	-	-	-	-	-	-	-	-	4,825,117	7.51%	347,550	4,972,667
	SNPD	21,866,072	-	(23,321,308)	-	-	-	-	-	-	-	-	(1,355,236)	7.51%	(101,630)	(1,457,074)
	UT	16,073,406	-	(10,701,438)	-	-	-	-	-	-	-	-	5,371,968	7.51%	403,672	5,775,640
	WA	2,672,098	-	(2,071,842)	-	-	-	-	-	-	-	-	600,256	7.51%	60,175	660,431
	WYP	3,119,825	-	(1,986,411)	-	-	-	-	-	-	-	-	1,134,514	7.51%	85,252	1,219,766
	WYU	205,996	-	(178,633)	-	-	-	-	-	-	-	-	28,363	7.51%	9,773	38,137
	Distribution Operations Total	60,403,373	-	(48,816,435)	3,154,334	-	-	-	-	-	-	-	14,941,277	-	1,122,748	16,064,025

Exhibit No. PAC/901
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Witness: Steven R. McDougal

PacifiCorp
California General Rate Case - December 2023
O&M Expense Escalation

Function	Allocation Code																	4.8		4.9
		Unadjusted O&M	Miscellaneous General Expense & Revenue	Remove Unadjusted Wages & Employee Benefits	Remove Non-Recurring Entries	Insurance Expense	Generation Overhaul Expense	Wildfire & Veg Management Expenses	Net Power Costs	Fuel Start-Up Costs Removal	Deer Creek Mine Closure	Cholla Unit Retirement	O&M Before Escalation	Escalation Percentages	O&M Expense Escalation	O&M After Escalation				
Distribution Maintenance	CA	10,043,545	-	(5,634,612)	-	-	-	(6,523,203)	-	-	-	(2,114,270)	8.34%	(176,371)	(2,290,641)					
	ID	5,669,727	-	(5,542,568)	-	-	-	-	-	-	-	127,159	8.34%	10,608	137,766					
	OR	66,832,280	-	(36,311,960)	-	-	-	-	-	-	-	31,520,690	8.34%	2,629,434	34,150,124					
	SNPD	12,340,220	-	(5,106,331)	-	-	-	(1,546,887)	-	-	-	5,688,002	8.34%	474,489	6,162,491					
	UT	53,369,612	-	(37,188,816)	-	-	-	-	-	-	-	16,180,696	8.34%	1,349,782	17,530,479					
	WA	8,487,156	-	(5,671,447)	-	-	-	-	-	-	-	2,615,708	8.34%	218,201	2,833,909					
	WYP	9,463,181	-	(8,661,524)	-	-	-	-	-	-	-	801,657	8.34%	66,874	868,531					
	WYU	1,179,856	-	(753,668)	-	-	-	-	-	-	-	426,169	8.34%	35,551	461,720					
	Distribution Maintenance Total	167,385,477	-	(104,069,575)	-	-	-	(8,070,090)	-	-	-	55,245,812		4,608,567	59,854,379					
Customer Accounts Operations	CA	870,321	-	(332,677)	-	-	-	-	-	-	-	337,643	10.14%	34,225	371,869					
	CN	42,641,620	-	(27,152,867)	-	-	-	-	-	-	-	14,888,753	10.14%	1,508,196	16,397,949					
	ID	2,980,413	-	(1,430,917)	-	-	-	-	-	-	-	1,149,896	10.14%	116,559	1,266,454					
	OR	8,993,775	(14,359)	(1,711,100)	-	-	-	-	-	-	-	7,268,316	10.14%	736,751	8,005,067					
	UT	10,517,710	-	(5,497,774)	-	-	-	-	-	-	-	5,019,936	10.14%	508,845	5,528,780					
	WA	3,171,306	-	(974,198)	-	-	-	-	-	-	-	2,197,108	10.14%	222,709	2,419,817					
	WYP	1,545,826	-	(1,037,303)	-	-	-	-	-	-	-	508,523	10.14%	51,546	560,069					
	WYU	259,788	-	(196,588)	-	-	-	-	-	-	-	63,180	10.14%	6,464	69,644					
	Customer Accounts Operations Total	70,180,739	(14,359)	(38,733,025)	-	-	-	-	-	-	-	31,433,354		3,186,236	34,619,590					
Customer Service Operations	CA	130,550	19,017	(27)	-	-	-	-	-	-	-	149,540	9.30%	13,911	163,451					
	CN	4,707,282	(73,991)	(3,609,360)	-	-	-	-	-	-	-	1,023,941	9.30%	95,254	1,119,195					
	ID	125,838	1,052	(14,124)	-	-	-	-	-	-	-	112,766	9.30%	10,490	123,256					
	OR	4,151,715	45,719	(2,133,756)	-	-	-	-	-	-	-	2,063,678	9.30%	191,978	2,255,656					
	OTHER	101,549,342	-	(33,413)	-	-	-	-	-	-	-	101,515,929	9.30%	9,443,746	110,959,675					
	UT	3,613,822	11,080	(2,846,724)	-	-	-	-	-	-	-	778,178	9.30%	72,392	850,570					
	WA	699,332	10,745	(919,910)	-	-	-	-	-	-	-	150,568	9.30%	14,007	164,575					
	WYP	1,291,527	-	(957,109)	-	-	-	-	-	-	-	334,418	9.30%	31,110	365,528					
	WYU	-	-	-	-	-	-	-	-	-	-	-	9.30%	-	-					
	Customer Service Operations Total	116,029,408	13,622	(9,914,913)	-	-	-	-	-	-	-	106,129,017		9,872,889	116,001,906					
A&G Operations & Maintenance	920	78,753,241	-	(78,619,990)	-	-	-	-	-	-	-	133,311	6.28%	8,368	141,679					
	921	10,663,458	1,284,000	(3,350,981)	-	-	-	-	-	-	-	8,646,477	7.25%	635,817	9,282,295					
	922	(37,446,630)	-	27,772,793	-	-	-	-	-	-	-	(6,673,738)	6.28%	(607,195)	(10,280,933)					
	923	23,768,045	-	-	-	-	-	-	-	-	-	23,768,045	4.42%	1,050,382	24,818,427					
	924	16,037,127	(56,682)	-	-	-	-	-	-	-	-	15,981,445	0.00%	-	15,981,445					
	925	153,085,341	-	-	-	-	(139,344,910)	-	-	-	-	13,740,431	0.00%	-	13,740,431					
	926	(1,047,501)	-	-	-	-	-	-	-	-	-	(1,047,501)	0.33%	(66,322)	(1,113,823)					
	928	24,669,376	-	(1,749,228)	-	-	-	-	-	-	-	22,920,147	7.90%	1,811,517	24,731,664					
	929	(3,657,972)	317	3,391,347	-	-	-	-	-	-	-	(66,308)	6.28%	(4,162)	(70,470)					
	930	2,268,077	-	-	-	-	-	-	-	-	-	2,268,077	5.08%	115,198	2,383,275					
	931	3,062,716	-	-	-	-	-	-	-	-	-	3,062,716	7.93%	245,224	3,337,941					
	935	26,538,682	-	(2,088,954)	-	-	-	-	-	-	-	24,450,008	5.03%	1,239,333	25,689,420					
	A&G Operations & Maintenance Total	296,524,351	1,229,635	(54,594,894)	-	(139,344,910)	-	-	-	(4,225,105)	(35,379,413)	(14,648,254)	104,213,191		4,419,169	108,632,361				
	Grand Total	3,092,164,237	1,225,389	(669,869,081)	(29,845,666)	(139,344,910)	3,732,586	(8,359,653)	(1,808,026,370)	(4,225,105)	(35,379,413)	(14,648,254)	587,423,768		43,891,917	631,314,785				
Ref 4.8.4																				

PacifiCorp
California General Rate Case - December 2023
Escalation Factors

Page 4.8.7

Note: Please see Confidential Exhibit PAC 904_CONF for details of escalation factors.

Escalation Factors		
	June 2021 to December 2023	FERC Accounts
STEAM PRODUCTION PLANT		
Operation:	8.20%	500 - 507
Maintenance:	7.00%	510 - 514
HYDRO PRODUCTION PLANT		
Operation:	9.48%	535 - 540
Maintenance:	7.32%	541 - 545
OTHER PRODUCTION PLANT		
Operation:	8.72%	546 - 550; 556 - 557
Maintenance:	7.00%	551 - 554
TRANSMISSION PLANT		
Operation:	4.62%	560 - 567
Maintenance:	8.36%	568 - 573
DISTRIBUTION PLANT		
Operation:	7.51%	580 - 589
Maintenance:	8.34%	590 - 598
CUSTOMER ACCOUNTS		
Operation:	10.14%	901 - 905
CUSTOMER SERVICE and INFORMATION		
Operation:	9.30%	907 - 910
SALES		
Operation:	10.50%	911 - 916
ADMINISTRATIVE and GENERAL		
Operation:	6.28%	920, 922, 929
Operation:	7.35%	921
Operation:	4.42%	923
Operation:	6.33%	926
Operation:	11.69%	927
Operation:	7.90%	928
Operation:	5.08%	930
Operation:	7.93%	931
Maintenance:	5.03%	935

PacifiCorp
California General Rate Case - December 2023
Wildfire & Vegetation Management Expenses

PAGE 4.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
<u>Add Test Period Wildfire Mitigation</u>							
Distribution	593	3	2,345,400	CA	100.000%	2,345,400	4.9.1
Transmission	571	3	90,000	SG	1.467%	1,321	4.9.1
			<u>2,435,400</u>			<u>2,346,721</u>	
<u>Remove Base Period Vegetation Management</u>							
System	593	1	(1,546,887)	SNPD	3.812%	(58,962)	4.9.2
Distribution	593	1	(6,523,203)	CA	100.000%	(6,523,203)	4.9.2
Transmission	571	1	(289,563)	SG	1.467%	(4,249)	4.9.2
			<u>(8,359,653)</u>			<u>(6,586,414)</u>	
<u>Add Test Period Vegetation Management</u>							
System	593	3	2,475,000	SNPD	3.812%	94,339	4.9.2
Distribution	593	3	13,284,170	CA	100.000%	13,284,170	4.9.2
Transmission	571	3	1,050,982	SG	1.467%	15,421	4.9.2
			<u>16,810,152</u>			<u>13,393,930</u>	

Description of Adjustment:

This adjustments resets Vegetation and Wildfire Management expenses from levels included in the base period data to expected levels into the test period 12 months ending Dec 2023.

PacifiCorp
California General Rate Case - December 2023
Wildfire Mitigation Expenses Summary

Page 4.9.1

Description	Function	FERC	Total Company	
			Base Period	Test Period
			12 ME June 2021	12 ME Dec 2023
WMP Non-Veg Management*	Distribution	593CA	-	2,345,400
WMP Non-Veg Management*	Transmission	571SG	-	90,000
			-	2,435,400

Total Company Expenses By Function:

System	593SNPD	-	-	4.9
Distribution	593CA	-	2,345,400	4.9
Transmission	571SG	-	90,000	4.9
		-	2,435,400	

Description	Function	FERC	California Allocated	
			Base Period	Test Period
			12 ME June 2021	12 ME Dec 2023
WMP Non-Veg Management*	Distribution	593CA	-	2,345,400
WMP Non-Veg Management*	Transmission	571SG	-	1,321
			-	2,346,721

California-Allocated Expenses By Function:

System	593SNPD	-	-	4.9
Distribution	593CA	-	2,345,400	4.9
Transmission	571SG	-	1,321	4.9
		-	2,346,721	

**Note - Wildfire mitigation eligible expenses are deferred in the Base Period*

PacifiCorp
California General Rate Case - December 2023
Vegetation Management Expenses Summary

Page 4.9.2

Description	Function	FERC	Total Company	
			Base Period	Test Period
			12 ME June 2021	12 ME Dec 2023
Vegetation Management - Admin	System	593SNPD	1,546,887	2,475,000
Non-WMP Vegetation Management	Distribution	593CA	6,523,203	9,565,170
Non-WMP Vegetation Management	Transmission	571SG	289,563	571,982
WMP Vegetation Management*	Distribution	593CA	-	3,719,000
WMP Vegetation Management*	Transmission	571SG	-	479,000
			8,359,653	16,810,152

Total Company Expenses By Function:				Ref.
System	593SNPD	1,546,887	2,475,000	4.9
Distribution	593CA	6,523,203	13,284,170	4.9
Transmission	571SG	289,563	1,050,982	4.9
		8,359,653	16,810,152	

Description	Function	FERC	California Allocated	
			Base Period	Test Period
			12 ME June 2021	12 ME Dec 2023
Vegetation Management - Admin	System	593SNPD	58,962	94,339
Non-WMP Vegetation Management	Distribution	593CA	6,523,203	9,565,170
Non-WMP Vegetation Management	Transmission	571SG	4,249	8,393
WMP Vegetation Management*	Distribution	593CA	-	3,719,000
WMP Vegetation Management*	Transmission	571SG	-	7,028
			6,586,414	13,393,930

California-Allocated Expenses By Function:				Ref.
System	593SNPD	58,962	94,339	4.9
Distribution	593CA	6,523,203	13,284,170	4.9
Transmission	571SG	4,249	15,421	4.9
		6,586,414	13,393,930	

*Note - Wildfire mitigation eligible expenses are deferred in the Base Period

PacifiCorp
California General Rate Case - December 2023
Transmission Wheeling - Utah Schedule 34

PAGE 4.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Transmission of Electricity by Others	566	3	(4,743,194)	SG	1.467%	(69,597)	4.10.1

Description of Adjustment:

The Company executed a renewable resource contract in Utah (Docket 16-035-27) dedicated to serve load associated with Utah Schedule 34. As a result of the increased load from this dedicated resource to serve Utah Schedule 34, PacifiCorp will be allocated a higher ratio of wholesale transmission costs relative to other wholesale users of the Company's transmission system. This adjustment reallocates the resulting wheeling expense from other jurisdictions which would have otherwise been situs assigned to Utah.

PacifiCorp
California General Rate Case December 2023
Utah Schedule 34 Transmission Expense

PAGE 4.10.1

Adjustment Detail:

Utah Schedule 34 Load @ Input	919,744
Utah Line Loss	5.09%
Estimated Utah Schedule 34 Load @ Sales	<u>872,929</u>
Average On-Peak and Off-Peak OATT Rate	<u>\$ 5.43</u>
Total Transmission Wheeling for Reallocation	4,743,194

5. NET POWER COSTS

PacifiCorp
California General Rate Case – December 31, 2023
Net Power Cost Adjustment Index

The following adjustments were used to develop pro forma net power costs for the test period. The Company's actual power costs for the twelve months ended June 2021 provide the starting point for establishing the adjustment amounts for the December 2023 test period.

- 5.1 Net Power Costs Removal
- 5.2 Fuel Start-Up Costs Removal
- 5.3 BOSR & WRAP Fees

Pacificorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2023

	5.1	5.2	5.3
	Net Power Costs Removal	Fuel Start-Up Costs Removal	BOSR & WRAP Fees
1 Operating Revenues:			
2 General Business Revenues	(23,346,845)	-	-
3 Interdepartmental	-	-	-
4 Special Sales	(2,934,765)	-	-
5 Other Operating Revenues	-	-	-
6 Total Operating Revenues	(26,281,610)	-	-
7			
8 Operating Expenses:			
9 Steam Production	(9,518,790)	(59,712)	-
10 Nuclear Production	-	-	-
11 Hydro Production	-	-	-
12 Other Power Supply	(14,112,818)	-	15,994
13 Transmission	(2,183,022)	-	-
14 Distribution	-	-	-
15 Customer Accounting	-	-	-
16 Customer Service & Info	-	-	-
17 Sales	-	-	-
18 Administrative & General	-	-	-
19			
20 Total O&M Expenses	(25,814,630)	(59,712)	15,994
21			
22 Depreciation	-	-	-
23 Amortization	-	-	-
24 Taxes Other Than Income	-	-	-
25 Income Taxes - Federal	(93,338)	11,971	(3,206)
26 Income Taxes - State	(21,138)	2,711	(726)
27 Income Taxes - Def Net	-	-	-
28 Investment Tax Credit Adj.	-	-	-
29 Misc Revenue & Expense	-	-	-
30			
31 Total Operating Expenses:	(25,929,106)	(45,030)	12,061
32			
33 Operating Rev For Return:	(352,503)	45,030	(12,061)
34			
35 Rate Base:			
36 Electric Plant In Service	-	-	-
37 Plant Held for Future Use	-	-	-
38 Misc Deferred Debits	-	-	-
39 Elec Plant Acq Adj	-	-	-
40 Pension	-	-	-
41 Prepayments	-	-	-
42 Fuel Stock	-	-	-
43 Material & Supplies	-	-	-
44 Working Capital	(65,299)	(113)	30
45 Weatherization Loans	-	-	-
46 Misc Rate Base	-	-	-
47			
48 Total Electric Plant:	(65,299)	(113)	30
49			
50 Rate Base Deductions:			
51 Accum Prov For Deprec	-	-	-
52 Accum Prov For Amort	-	-	-
53 Accum Def Income Tax	-	-	-
54 Unamortized ITC	-	-	-
55 Customer Adv For Const	-	-	-
56 Customer Service Deposits	-	-	-
57 Misc Rate Base Deductions	-	-	-
58			
59 Total Rate Base Deductions	-	-	-
60			
61 Total Rate Base:	(65,299)	(113)	30
62			
63 Return on Rate Base	-0.106%	0.014%	-0.004%
64			
65 Return on Equity	-0.203%	0.026%	-0.007%
66			
67 TAX CALCULATION:			
68 Operating Revenue	(466,979)	59,712	(15,994)
69 Other Deductions	-	-	-
70 Interest (AFUDC)	-	-	-
71 Interest	(1,376)	(2)	1
72 Schedule "M" Additions	-	-	-
73 Schedule "M" Deductions	-	-	-
74 Income Before Tax	(465,603)	59,715	(15,994)
75			
76 State Income Taxes	(21,138)	2,711	(726)
77 Taxable Income	(444,465)	57,004	(15,268)
78			
79 Federal Income Taxes + Other	(93,338)	11,971	(3,206)
APPROXIMATE PRICE CHANGE	471,202	(60,668)	16,249

PacifiCorp
California General Rate Case - December 2023
Net Power Costs Removal

PAGE 5.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Sales for Resale:							
	447NPC	1	(203,582,710)	SG	1.467%	(2,987,161)	
	447NPC	1	3,707,443	SE	1.413%	52,396	
Adjustment to Net Power Cost Expense:							
	501NPC	1	(668,409,168)	SE	1.413%	(9,446,431)	
	503NPC	1	(5,119,912)	SE	1.413%	(72,358)	
	547NPC	1	(291,052,531)	SE	1.413%	(4,113,360)	
	555NPC	1	(10,277,762)	UT	0.000%	-	
	555NPC	1	(62,781,784)	SE	1.413%	(887,277)	
	555NPC	1	(621,018,560)	SG	1.467%	(9,112,181)	
	565NPC	1	(15,971,607)	SE	1.413%	(225,722)	
	565NPC	1	(133,395,046)	SG	1.467%	(1,957,300)	
Total Net Power Cost Removed			<u>(1,608,151,103)</u>			<u>(22,879,865)</u>	5.1.1
Removal of NPC-related Revenues:							
Residential	440	1	(11,482,950)	CA	100.000%	(11,482,950)	
Commercial	442	1	(6,877,393)	CA	100.000%	(6,877,393)	
Industrial ¹	442	1	(4,933,435)	CA	100.000%	(4,933,435)	
Public St. & Hwy	444	1	(53,067)	CA	100.000%	(53,067)	
Total NPC-related Revenues Removed			<u>(23,346,845)</u>			<u>(23,346,845)</u>	5.1.1

Note 1 - Includes Irrigation

Description of Adjustment:

This adjustment removes net power costs related revenues and expenses from base period results. The Company recovers net power costs related expenses under its Energy Cost Allowance Clause (ECAC).

PacifiCorp
California General Rate Case - December 2023
12 Months Ended June 2021
Net Power Cost Expense & Revenue Summary

Page 5.1.1

Net Power Cost Expenses

FERC Indicator	Allocation Factor	12 ME Jun-21 Amount
501NPC	SE	666,986,906
501NPC	SE	1,422,262
503NPC	SE	5,119,912
547NPC	SE	291,052,531
555NPC	UT	10,277,762
555NPC	SE	62,781,784
555NPC	SG	621,018,560
565NPC	SE	15,971,607
565NPC	SG	133,395,046
447NPC	SG	203,582,710
447NPC	SE	(3,707,443)

Total Expense to Remove **1,608,151,103** Ref 5.1

Net Power Cost Revenues

Revenue Class	FERC Indicator	Allocation Factor	12 ME Jun-21 Amount
Residential	440	CA	11,482,950
Commercial	442	CA	6,877,393
Industrial ¹	442	CA	4,933,435
Public Lights	444	CA	53,067

Total Revenues to Remove **23,346,845** Ref 5.1

Note 1 - Includes Irrigation

PacifiCorp
California General Rate Case - December 2023
Fuel Start-Up Costs Removal

PAGE 5.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Fuel Start-Up Costs	501	1	(4,225,105)	SE	1.413%	(59,712)	5.2.1

Description of Adjustment:

The Energy Costs Adjustment Clause mechanism includes fuel start-up costs. This adjustment removes the 12 months ended June 2021 expenses from California's results of operations, thereby excluding these costs from base rates.

PacifiCorp
California General Rate Case - December 2023
Fuel Start-Up Costs Details
For Twelve Months Ended June 2021

Summary by Indicator

Fuel Start-Up Costs	
FERC Indicator	12 ME Jun-21 Amount
501	4,225,105

Ref 5.2

Summary by Type/FERC Account

Start-Up Fuel (Diesel) Expense		
FERC Account	12 ME Jun-21 Amount	2020 Protocol Factor
5014500	4,021,158	SE

Start-Up Fuel (Gas) Expense		
FERC Account	12 ME Jun-21 Amount	2020 Protocol Factor
5013000	203,947	SE

Start Up Fuel (Total) 4,225,105

PacifiCorp
California General Rate Case - December 2023
BOSR & WRAP Fees

PAGE 5.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
BOSR Fee	557	3	90,000	SG	1.467%	1,321	5.3.1
WRAP Fee	557	3	1,000,000	SG	1.467%	14,673	5.3.1

Description of Adjustment:

This adjustment adds the two new fees to O&M costs. The first one is for EIM Board of State Regulators (BOSR). The primary function of the Body of State Regulators is to provide a forum for state regulators to learn about the Western Energy Imbalance Market (EIM), EIM Governing Body and related ISO developments that may be relevant to their jurisdictional responsibilities. Secondly, given the recent trend in decommissioning coal plants and increasing renewable integration, the Resource Adequacy group is working to coordinate activities related to a comprehensive review of resource adequacy in the NWPP region, through the development and implementation of a Western Resource Adequacy Program (WRAP).

PacifiCorp
California General Rate Case - December 2023
BOSR & WRAP Fees

Incremental O&M	CY 2023 Amount	
EIM Board of State Regulators	\$ 90,000	
Western Resource Adequacy Program	\$ 1,000,000	
	\$ 1,090,000	Ref 5.3

6. DEPRECIATION & AMORTIZATION ADJ.

PacifiCorp
California General Rate Case – December 31, 2023
Depreciation and Amortization Adjustment Index

The following adjustments were used to arrive at the normalized levels of depreciation and amortization expense along with the associated reserve balances included in the twelve months ending December 2023 test period.

- 6.1 Depreciation & Amortization Expense
- 6.2 Depreciation & Amortization Reserve
- 6.3 Coal Depreciable Life Update
- 6.4 Depreciation Allocation Correction
- 6.5 Incremental Decommissioning & Other Closure Costs

Pacificorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2023

	6.1	6.2	6.3	6.4	6.5
	Depreciation & Amortization Expense	Depreciation & Amortization Reserve	Coal Depreciable Life Update	Depreciation Allocation Correction	Incremental Decommissioning & Other Closure Costs
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	-	-
19					
20 Total O&M Expenses	-	-	-	-	-
21					
22 Depreciation	4,095,213	-	986,893	(20,654)	-
23 Amortization	235,854	-	-	-	1,218,447
24 Taxes Other Than Income	-	-	-	-	-
25 Income Taxes - Federal	(868,220)	144,280	1,770	4,140	1,941
26 Income Taxes - State	(196,628)	32,675	401	938	440
27 Income Taxes - Def Net	-	-	(242,643)	-	(299,575)
28 Investment Tax Credit Adj.	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-
30					
31 Total Operating Expenses:	3,266,219	176,955	746,420	(15,576)	921,253
32					
33 Operating Rev For Return:	(3,266,219)	(176,955)	(746,420)	15,576	(921,253)
34					
35 Rate Base:					
36 Electric Plant In Service	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-
40 Pension	-	-	-	-	-
41 Prepayments	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-
44 Working Capital	(2,682)	446	5	13	(609,218)
45 Weatherization Loans	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-
47					
48 Total Electric Plant:	(2,682)	446	5	13	(609,218)
49					
50 Rate Base Deductions:					
51 Accum Prov For Deprec	-	(32,577,465)	(493,447)	-	-
52 Accum Prov For Amort	-	(1,577,620)	-	-	-
53 Accum Def Income Tax	-	-	74,446	-	149,787
54 Unamortized ITC	-	-	-	-	-
55 Customer Adv For Const	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-
58					
59 Total Rate Base Deductions	-	(34,155,086)	(419,000)	-	149,787
60					
61 Total Rate Base:	(2,682)	(34,154,640)	(418,995)	13	(459,430)
62					
63 Return on Rate Base	-0.996%	0.583%	-0.246%	0.005%	-0.305%
64					
65 Return on Equity	-1.906%	1.115%	-0.470%	0.010%	-0.584%
66					
67 TAX CALCULATION:					
68 Operating Revenue	(4,331,067)	-	(986,893)	20,654	(1,218,447)
69 Other Deductions	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-
71 Interest	(57)	(719,721)	(8,829)	0	(9,681)
72 Schedule "M" Additions	-	-	986,893	-	1,218,447
73 Schedule "M" Deductions	-	-	-	-	-
74 Income Before Tax	(4,331,010)	719,721	8,829	20,654	9,681
75					
76 State Income Taxes	(196,628)	32,675	401	938	440
77 Taxable Income	(4,134,383)	687,046	8,428	19,716	9,242
78					
79 Federal Income Taxes + Other	(868,220)	144,280	1,770	4,140	1,941
APPROXIMATE PRICE CHANGE	4,399,338	(3,256,683)	962,556	(20,979)	1,193,918

PacifiCorp
California General Rate Case - December 2023
Depreciation & Amortization Expense
Adjustment to Test Period Levels

PAGE 6.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Steam Depreciation Expense	403SP	3	9,893,749	SG	1.467%	145,171	
Steam Depreciation Expense	403SP	3	3,751,434	SG	1.467%	55,045	
Steam Depreciation Expense	403SP	3	37,376,158	SG	1.467%	548,419	
Steam Depreciation Expense	403SP	3	(7,589,695)	SG	1.467%	(111,363)	
Hydro Depreciation Expense	403HP	3	28,221,638	SG	1.467%	414,095	
Hydro Depreciation Expense	403HP	3	(105,486)	SG	1.467%	(1,548)	
Hydro Depreciation Expense	403HP	3	(25,453,926)	SG-P	1.467%	(373,484)	
Hydro Depreciation Expense	403HP	3	2,190,925	SG-U	1.467%	32,147	
Other Depreciation Expense	403OP	3	-	SG	1.467%	-	
Other Depreciation Expense	403OP	3	2,409,451	SG	1.467%	35,354	
Other Depreciation Expense	403OP	3	48,074,608	SG-W	1.467%	705,397	
Other Depreciation Expense	403OP	3	-	OR	0.000%	-	
Other Depreciation Expense	403OP	3	626,187	SG	1.467%	9,188	
Transmission Depreciation Expense	403TP	3	(370,587)	SG	1.467%	(5,438)	
Transmission Depreciation Expense	403TP	3	(348,394)	SG	1.467%	(5,112)	
Transmission Depreciation Expense	403TP	3	15,166,893	SG	1.467%	222,543	
Distribution Depreciation Expense	403360	3	292,891	CA	100.000%	19,328	
Distribution Depreciation Expense	403361	3	555,204	CA	100.000%	36,638	
Distribution Depreciation Expense	403362	3	4,606,746	CA	100.000%	304,002	
Distribution Depreciation Expense	403364	3	6,020,511	CA	100.000%	397,297	
Distribution Depreciation Expense	403365	3	3,788,495	CA	100.000%	250,005	
Distribution Depreciation Expense	403366	3	1,879,595	CA	100.000%	124,036	
Distribution Depreciation Expense	403367	3	4,384,714	CA	100.000%	289,350	
Distribution Depreciation Expense	403368	3	6,637,003	CA	100.000%	437,980	
Distribution Depreciation Expense	403369	3	4,104,163	CA	100.000%	270,836	
Distribution Depreciation Expense	403370	3	1,123,450	CA	100.000%	74,137	
Distribution Depreciation Expense	403371	3	38,843	CA	100.000%	2,563	
Distribution Depreciation Expense	403373	3	278,176	CA	100.000%	18,357	
General Depreciation Expense	403GP	3	47,122	CA	100.000%	47,122	
General Depreciation Expense	403GP	3	789,678	OR	0.000%	-	
General Depreciation Expense	403GP	3	21,248	WA	0.000%	-	
General Depreciation Expense	403GP	3	317,640	WYP	0.000%	-	
General Depreciation Expense	403GP	3	1,145,444	UT	0.000%	-	
General Depreciation Expense	403GP	3	116,163	ID	0.000%	-	
General Depreciation Expense	403GP	3	(24,251)	WYU	0.000%	-	
General Depreciation Expense	403GP	3	(4,137)	SG	1.467%	(61)	
General Depreciation Expense	403GP	3	(25,671)	SG	1.467%	(377)	
General Depreciation Expense	403GP	3	561,866	SG	1.467%	8,244	
General Depreciation Expense	403GP	3	6,578,281	SO	2.252%	148,175	
General Depreciation Expense	403GP	3	(66,807)	SG	1.467%	(980)	
General Depreciation Expense	403GP	3	701	SG	1.467%	10	
General Depreciation Expense	403GP	3	(79,127)	CN	2.344%	(1,855)	
General Depreciation Expense	403GP	3	(736)	SE	1.413%	(10)	
			<u>156,930,155</u>			<u>4,095,213</u>	6.1.2

Description of Adjustment:

Incremental depreciation and amortization expense is calculated on the plant additions included in this filing in adjustment 8.4. This adjustment reflects the incremental depreciation and amortization expense into Test Period results.

PacifiCorp
California General Rate Case - December 2023
(cont.) Depreciation & Amortization Expense
Adjustment to Test Period Levels

PAGE 6.1.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Expense:							
Intangible Amortization	404IP	3	-	CA	100.000%	-	
Intangible Amortization	404IP	3	250,857	CN	2.344%	5,880	
Intangible Amortization	404IP	3	(1,673)	SG	1.467%	(25)	
Intangible Amortization	404IP	3	(78,646)	SG	1.467%	(1,154)	
Intangible Amortization	404IP	3	(11)	ID	0.000%	-	
Intangible Amortization	404IP	3	(3)	OR	0.000%	-	
Intangible Amortization	404IP	3	(19,581)	SE	1.413%	(277)	
Intangible Amortization	404IP	3	(8,921,662)	SG	1.467%	(130,907)	
Intangible Amortization	404IP	3	(15,161)	SG-P	1.467%	(222)	
Intangible Amortization	404IP	3	18,347	SG-U	1.467%	269	
Intangible Amortization	404IP	3	(13,762)	SG	1.467%	(202)	
Intangible Amortization	404IP	3	16,232,669	SO	2.252%	365,639	
Intangible Amortization	404IP	3	979	UT	0.000%	-	
Intangible Amortization	404IP	3	16	WA	0.000%	-	
Intangible Amortization	404IP	3	(3,331)	WYP	0.000%	-	
Intangible Amortization	404IP	3	-	WYU	0.000%	-	
Hydro Amortization	404HP	3	-	SG	1.467%	-	
Hydro Amortization	404HP	3	0	SG-P	1.467%	0	
Hydro Amortization	404HP	3	-	SG-U	1.467%	-	
Other Amortization	404OP	3	-	SG	1.467%	-	
General Amortization	404GP	3	(20)	CA	100.000%	(20)	
General Amortization	404GP	3	-	CN	2.344%	-	
General Amortization	404GP	3	29,179	OR	0.000%	-	
General Amortization	404GP	3	(138,845)	SO	2.252%	(3,127)	
General Amortization	404GP	3	(832)	UT	0.000%	-	
General Amortization	404GP	3	3,665	WA	0.000%	-	
General Amortization	404GP	3	0	WYP	0.000%	-	
General Amortization	404GP	3	-	WYU	0.000%	-	
			<u>7,342,184</u>			<u>235,854</u>	6.1.3

Description of Adjustment:

Incremental depreciation and amortization expense is calculated on the plant additions included in this filing in adjustment 8.4. This adjustment reflects the incremental depreciation and amortization expense into Test Period results.

PacifiCorp
California General Rate Case - December 2023
Depreciation and Amortization Expense Summary

Description	Account	Factor	12 ME Jun 2021 Expense	12 ME Dec 2023 Expense	Adjustment to Test Period
DEPRECIATION EXPENSE					
Steam Production Plant:					
Pre-merger Pacific	403SP	SG	40,420,413	50,314,161	9,893,749
Pre-merger Utah	403SP	SG	33,611,594	37,363,027	3,751,434
Post-merger	403SP	SG	223,954,796	261,330,954	37,376,158
Post-merger	403SP	SG	7,589,695	-	(7,589,695)
Total Steam Plant			305,576,498	349,008,143	43,431,645
Hydro Production Plant:					
Pre-merger Pacific	403HP	SG	(24,185,191)	4,036,446	28,221,638
Pre-merger Utah	403HP	SG	1,348,641	1,243,154	(105,486)
Post-merger	403HP	SG-P	47,425,286	21,971,360	(25,453,926)
Post-merger	403HP	SG-U	6,654,516	8,845,441	2,190,925
Total Hydro Plant			31,243,252	36,096,402	4,853,150
Other Production Plant:					
Pre-merger Utah	403OP	SG	-	-	-
Post-merger	403OP	SG	65,951,638	68,361,089	2,409,451
Post-merger Wind	403OP	SG-W	97,958,758	146,033,366	48,074,608
Post-merger Wind	403OP	OR	-	-	-
Post-merger	403OP	SG	3,697,797	4,323,984	626,187
Total Other Production Plant			167,608,194	218,718,439	51,110,245
Transmission Plant:					
Pre-merger Pacific	403TP	SG	8,458,141	8,087,554	(370,587)
Pre-merger Utah	403TP	SG	10,613,292	10,264,898	(348,394)
Post-merger	403TP	SG	106,315,401	121,482,294	15,166,893
Total Transmission Plant			125,386,834	139,834,746	14,447,912
Distribution Plant:					
California	403364	CA	7,856,350	10,080,881	2,224,531
Oregon	403364	OR	55,521,949	57,949,759	2,427,810
Washington	403364	WA	15,183,453	16,303,496	1,120,043
Eastern Wyoming	403364	WYP	18,117,193	19,492,957	1,375,764
Utah	403364	UT	72,275,031	95,817,645	23,542,614
Idaho	403364	ID	8,951,667	11,616,159	2,664,492
Western Wyoming	403364	WYU	3,785,512	4,140,050	354,538
Total Distribution Plant			181,691,155	215,400,947	33,709,792
General Plant:					
California	403GP	CA	429,862	476,983	47,122
Oregon	403GP	OR	5,548,245	6,337,923	789,678
Washington	403GP	WA	1,100,960	1,122,209	21,248
Eastern Wyoming	403GP	WYP	1,986,530	2,304,170	317,640
Utah	403GP	UT	5,162,843	6,308,286	1,145,444
Idaho	403GP	ID	988,458	1,104,620	116,163
Western Wyoming	403GP	WYU	404,794	380,543	(24,251)
Pre-merger Pacific	403GP	SG	18,231	14,094	(4,137)
Pre-merger Utah	403GP	SG	51,315	25,644	(25,671)
Post-merger	403GP	SG	10,111,049	10,672,914	561,866
General Office	403GP	SO	16,310,325	22,888,605	6,578,281
General Office	403GP	SG	66,807	-	(66,807)
General Office	403GP	SG	8,187	8,888	701
Customer Service	403GP	CN	966,692	887,565	(79,127)
Fuel Related	403GP	SE	108,300	107,563	(736)
Total General Plant			43,262,598	52,640,009	9,377,411

PacifiCorp
California General Rate Case - December 2023
Depreciation and Amortization Expense Summary

Description	Account	Factor	12 ME Jun 2021 Expense	12 ME Dec 2023 Expense	Adjustment to Test Period
Total Depreciation Expense			854,768,531	1,011,698,686	156,930,155
			Ref 6.1		
AMORTIZATION EXPENSE					
Intangible Plant:					
California	404IP	CA	1,765	1,765	-
Customer Service	404IP	CN	13,528,148	13,779,006	250,857
Pre-merger Utah	404IP	SG	14,143	12,470	(1,673)
Pre-merger Pacific	404IP	SG	78,646	-	(78,646)
Idaho	404IP	ID	23,042	23,031	(11)
Oregon	404IP	OR	11,685	11,681	(3)
Fuel Related	404IP	SE	1,821	(17,760)	(19,581)
Post-merger	404IP	SG	16,038,025	7,116,363	(8,921,662)
Hydro Relicensing	404IP	SG-P	2,694,702	2,679,541	(15,161)
Hydro Relicensing	404IP	SG-U	293,112	311,459	18,347
Post-merger	404IP	SG	13,762	-	(13,762)
General Office	404IP	SO	14,405,872	30,638,541	16,232,669
Utah	404IP	UT	37,828	38,807	979
Washington	404IP	WA	3,133	3,148	16
Eastern Wyoming	404IP	WYP	110,823	107,492	(3,331)
Western Wyoming	404IP	WYU	-	-	-
Total Intangible Plant			47,256,507	54,705,545	7,449,038
Hydro Production Plant:					
Pre-merger Pacific	404HP	SG	-	-	-
Post-merger	404HP	SG-P	311,696	311,696	0
Post-merger	404HP	SG-U	-	-	-
Total Hydro Plant			311,696	311,696	0
Other Production Plant:					
Post-merger	404OP	SG	-	-	-
Total Other Plant			-	-	-
General Plant:					
California	404GP	CA	20	-	(20)
General Office	404GP	CN	-	-	-
Oregon	404GP	OR	293,726	322,905	29,179
General Office	404GP	SO	247,138	108,292	(138,845)
Utah	404GP	UT	832	-	(832)
Washington	404GP	WA	92,604	96,268	3,665
Eastern Wyoming	404GP	WYP	53,169	53,169	0
Western Wyoming	404GP	WYU	-	-	-
Total General Plant			687,488	580,634	(106,854)
Total Amortization			48,255,690	55,597,875	7,342,184
			Ref 6.1.1		
Total Depreciation and Amortization			903,024,221	1,067,296,560	164,272,340
			Ref. 6.1.19		

AccipCorp California General Rate Case - December 2023 Jun 2021 - Dec 2023 Depreciation & Amortization Expense																		
		Factor	2018 Rate	Adjusted EPIS Balance Jun 2021	Depreciation Expense Jun 2021	Adjustments	Adjusted EPIS Balance Jul 2021	Depreciation Expense Jul 2021	Adjustments	Adjusted EPIS Balance Aug 2021	Depreciation Expense Aug 2021	Adjustments	Adjusted EPIS Balance Sep 2021	Depreciation Expense Sep 2021	Adjustments	Adjusted EPIS Balance Oct 2021	Depreciation Expense Oct 2021	Adjustments
Description	OR	2018 Rate																
DEPRECIATION EXPENSE:																		
Steam Production Plant:																		
Pre-mgrer Pacific	SG	5.018%	1,012,491,439	4,234,195	(411,968)	1,012,079,471	4,233,333	(411,968)	1,011,667,503	4,231,611	(411,968)	1,011,255,535	4,229,888	(411,968)	1,010,843,566	4,228,165	(411,968)	
Pre-mgrer Utah	SG	5.371%	1,059,174,518	3,152,051	(338,554)	1,058,835,963	3,151,249	(338,554)	1,058,097,409	3,149,647	(338,554)	1,057,558,855	3,148,044	(338,554)	1,057,020,301	3,146,441	(338,554)	
G-325R	SG	5.325%	4,761,693,360	15,715,774	(1,451,787)	4,760,241,573	15,715,774	(1,451,787)	4,758,789,786	15,715,774	(1,451,787)	4,757,337,999	15,715,774	(1,451,787)	4,755,886,212	15,715,774	(1,451,787)	
Geothermal - Bundled	SG	5.325%	29,402,029	130,473		29,402,029	130,473		29,402,029	130,473		29,402,029	130,473		29,402,029	130,473		
Carbon	SG		-	-		-	-		-	-		-	-		-	-		
Pollution Control Equipment	SG	5.325%	-	-		-	-		-	-		-	-		-	-		
Pollution Control Equipment	SG	0.000%	-	-		-	-		-	-		-	-		-	-		
Post-mgrer	SG	0.000%	1,266,851	-		1,266,851	-		1,266,851	-		1,266,851	-		1,266,851	-		
Total Steam Plant			6,884,025,173	28,735,131	(2,402,310)	6,881,622,863	28,730,829,48	(1,696,232)	6,879,926,632	28,722,638,18	(3,648,759)	6,876,277,873	28,711,661,29	(9,833,310)	6,866,441,183	28,726,275,87	(1,292,706)	
Hydro Production Plant:																		
Pre-mgrer Pacific	SG	2.210%	183,823,226	338,586	(50,121)	183,773,105	338,540	(50,121)	183,722,984	338,448	(50,121)	183,672,864	338,355	(50,121)	183,622,743	338,263	(50,121)	
Pre-mgrer Utah	SG	3.181%	136,805,127	105,687	(32,867)	136,832,260	105,644	(32,867)	136,799,393	105,557	(32,867)	136,766,526	105,470	(32,867)	136,733,659	105,382	(32,867)	
Post-mgrer	SG-P	2.741%	635,363,163	1,450,889	(904,594)	634,799,051	1,450,643	(151,342)	634,647,749	1,449,554	(109,873)	634,537,872	1,450,430	(1,777,547)	633,515,049	1,453,910	3,657,993	
G-602R	SG	152,698,186	597,831	199,637	153,068,812	598,163	153,068,812	598,286	466,010	153,534,822	599,402	277,980	153,833,801	599,402	600,463	1,352,365		
Klamath - New Capital	SG-P	20.000%	27,037,876	45,065	-	27,037,876	45,065	-	27,037,876	45,065	-	27,037,876	47,408	-	73,294	3,058,193	50,359	
Post-mgrer	SG	0.000%	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-	
Total Hydro Plant			1,106,097,191	2,538,059	(217,944)	1,105,879,124	2,537,724	(340,777)	1,105,538,346	2,536,919	(1,269,645)	1,104,268,701	2,540,915	(1,985,842)	1,103,118,038	2,548,378	6,040,310	
Other Production Plant:																		
Pre-mgrer Pacific	SG	0.000%	235,129	-	-	235,129	-	-	235,129	-	-	235,129	-	-	235,129	-	-	
Post-mgrer	SG	3.503%	1,925,969,969	5,622,163	(2,125,742)	1,923,843,767	5,618,061	(1,934,710)	1,921,909,056	5,613,134	(2,138,184)	1,919,770,872	5,607,190	(26,446,688)	1,942,616,558	5,624,814	(1,732,913)	
Post-mgrer Wind	SG-W	4.223%	335,935,269	11,809,998	30,041,185	3,925,943,747	11,882,857	6,446,287	3,302,422,741	11,927,000	11,542,589	3,043,965,600	11,968,713	18,837,131	1,046,312,118	12,012,418	3,211,844	
Wind Solar	GA	74.000%	74,000	-	-	74,000	-	-	74,000	-	-	74,000	-	-	74,000	-	-	
Post-mgrer	SG	4.825%	65,845,221	344,357	127,034	66,151,548	346,912	(39,401)	66,191,733	346,388	3,255,170	90,126,924	355,853	(39,401)	90,087,523	362,318	(39,401)	
Total Other Plant			5,367,855,115	17,776,518	29,186,376	5,397,041,491	17,828,829,30	4,472,175	5,401,513,666	17,889,581,99	12,659,845	5,414,173,511	17,921,755,32	45,343,398	5,456,516,909	18,017,300,36	1,340,531	
Transmission Plant:																		
Pre-mgrer Pacific	SG	1.700%	476,801,515	676,681	(168,182)	476,633,333	679,562	(168,182)	476,465,150	679,325	(168,182)	476,296,968	679,085	(168,182)	476,128,786	678,847	(168,182)	
Post-mgrer	SG	1.875,470	620,673,470	865,200	620,673,470	865,200	620,673,470	865,200	620,673,470	865,200	620,673,470	865,200	620,673,470	865,200	620,673,470	865,200	620,673,470	
Post-mgrer	SG	1.724%	6,545,677,086	9,402,321	10,333,361	6,556,010,047	9,409,743	(673,050)	6,555,337,357	9,416,681	17,830,223	6,572,957,580	9,428,859	39,067,988	6,612,575,548	9,469,968	40,472,354	
Total Transmission Plant			7,646,152,196	10,947,296	8,869,709	7,656,012,904	10,954,392,38	(1,136,724)	7,654,885,166	10,960,682,18	17,166,871	7,672,051,734	10,972,028,78	39,144,316	7,711,196,050	11,012,967,66	40,726,833	
Distribution Plant:																		
California	CA	2.757%	290,384,821	667,161	499,707	290,884,529	667,735	390,472	291,275,000	668,757	1,454,890	292,729,890	670,877	1,048,077	293,777,967	673,752	11,314,127	
OR	CA	2.771%	2,324,881,969	4,449,519	2,339,020,922	4,463,489	3,850,659	2,331,851,381	4,419,274	15,160,933	2,347,012,314	4,428,078	4,016,323	2,351,033,674	4,446,237	2,922,680		
Washington	WA	2.588%	571,087,308	1,232,462	1,855,530	573,242,568	1,234,463	1,253,696	574,496,264	1,237,816	1,410,468	575,906,732	1,240,690	936,329	576,842,161	1,243,220	747,410	
Western	WYP	2.686%	67,621,083	1,503,917	2,076,194	67,437,963	1,506,240	1,281,841	67,543,805	1,509,997	2,349,680	67,769,484	1,514,061	2,108,870	67,978,364	1,518,948	1,934,474	
UT	UT	2.540%	3,342,346,441	7,075,143	11,872,154	3,356,018,056	7,090,215	7,135,950	3,363,154,006	7,112,240	22,777,056	3,385,931,161	7,143,003	32,047,159	3,407,172,700	7,190,496	10,586,271	
Idaho	ID	2.661%	397,897,329	849,182	826,267	398,725,596	850,074	99,188	399,703,783	852,025	2,276,625	401,984,208	855,513	3,509,097	405,494,115	861,688	7,330,647	
Western Wyoming	WYU	2.582%	150,050,884	346,484	(27,783)	150,113,199	346,463	(27,785)	150,085,414	346,401	(27,780)	150,057,630	346,330	(27,780)	150,030,845	346,277	(27,780)	
Total Distribution Plant			7,753,792,330	16,075,118	22,451,402	7,776,253,232	16,068,679,96	14,878,430	7,790,899,802	16,137,512,25	40,611,616	7,830,301,619	16,190,460,30	37,742,400	7,869,054,018	16,260,618,96	38,605,784	
General Plant:																		
California	CA	2.021%	22,604,813	38,072	(36,203)	22,568,610	38,041	(23,819)	22,544,791	37,991	(24,813)	22,519,978	37,950	(27,109)	22,492,877	37,962	(32,129)	
Oregon	OR	2.577%	219,239,490	470,803	(183,854)	219,055,635	470,600	(157,612)	218,897,923	470,229	607,696	219,505,279	470,723	1,150,595	220,655,874	472,610	811,710	
Washington	WA	2.371%	46,321,284	91,537	(96,795)	46,224,499	91,441	(118,679)	46,105,810	91,238	194,692	46,300,502	91,303	76,298	46,376,800	91,571	31,569	
WY	WYP	2.538%	80,638,341	171,242	(220,229)	80,418,112	171,000	(22,937)	80,195,174	170,712	346,800	80,541,974	171,034	480,024	80,893,998	171,912	244,020	
UT	UT	2.215%	37,137,891	438,760	64,990	37,237,851	438,820	191,241	37,439,062	440,718	723,655	38,162,747	443,223	2,718,045	39,880,792	446,399	2,427,625	
Idaho	ID	1.990%	51,387,414	85,209	(47,717)	51,339,697	85,170	(24,323)	51,315,374	85,110	86,988	51,412,362	85,105	300,719	51,713,085	85,500	208,581	
Western Wyoming	WYU	1.152%	18,200,568	33,098	(16,189)	18,184,379	33,078	(15,137,543)	18,166,835	33,061	631,709	18,170,543	33,078	16,074,835	18,186,375	33,098	1,850,261	
Post-mgrer Pacific	SG	2.093%	1,307,318	2,875	(13,917)	1,305,398	2,875	1,745	(13,917)	1,303,481	2,871	925,661	1,305,398	(13,917)	951,646	1,307,318	(13,917)	
Pre-mgrer Utah	SG	2.123%	1,021,636	1,295	(30,778)	2,991,218	2,879	(30,778)	2,960,439	2,841	(30,778)	2,929,661	2,816	(30,778)	2,898,882	2,764	(30,778)	
Post-mgrer	SG	3.438%	302,412,630	866,305	(30,778)	302,111,826	866,874	(30,778)	301,803,048	867,448	(30,778)	301,495,270	868,021	(30,778)	301,187,492	868,594	(30,778)	
General Office	SG	5.656%	340,937,338	1,645,217	(561,391)	340,475,947	1,643,894	201,323	340,677,270	1,643,406	4,910,321	353,587,591	1,655,093	23,430,785	377,018,376	1,721,887	8,875,563	
General Office	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Office	SG	0.962%	223,232	741	-	223,232	741	-	223,232	741	-	223,232	741	-	223,232	741	-	
Customer Service	SG	5.933%	17,295,589	85,802	(99,428)	17,196,160	85,555	(95,428)	17,096,732	85,052	(92,048)	16,997,303	84,569	(90,918)	16,897,875	84,075	(90,924)	
SE	SE	3.852%	3,318,847,888	3,023,919	(3,303,935)	3,314,912,853	3,023,919	(3,303,935)	3,311,000,918	3,023,919	(3,303,935)	3,307,066,983	3,023,919	(3,303,935)	3,303,113,048	3,023,919	(3,303,935)	
Total General Plant			1,352,525,526	3,941,482	(1,981,934)	1,350,543,593	3,938,555,95	1,931,621	1,352,295,213	3,937,439,18	6,924,698	1,358,459,932	3,951,174,98	12,949,275	1,366,519,806	4,023,232,92	17,948,248	
Mining Plant:																		
Coal Mine	SE	0.000%	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	
Total Mining Plant			1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	
Total Depreciation Expense																		
			30,112,270,357	80,014,186	57,084,938	30,169,356,296	80,088,312	17,326,475	30,186,681,771	80,184,761	79,567,971	30,266,248,742	80,297,175	157,088,442	30,423,338,184	80,608,474	91,027,540	

PacificCorp
California General Rate Case - December 2023
Jun 2021 - Dec 2023 Depreciation & Amortization Expense

Description	Factor	2018 Rate	Adjusted EPIS Balance Jun 2021	Depreciation Expense Jun 2021	Adjustments	Adjusted EPIS Balance Jul 2021	Depreciation Expense Jul 2021	Adjustments	Adjusted EPIS Balance Aug 2021	Depreciation Expense Aug 2021	Adjustments	Adjusted EPIS Balance Sep 2021	Depreciation Expense Sep 2021	Adjustments	Adjusted EPIS Balance Oct 2021	Depreciation Expense Oct 2021	Adjustments
AMORTIZATION EXPENSE																	
Intangible Plant:																	
California	CA	0.367%	481,167	147	-	481,167	147	-	481,167	147	-	481,167	147	-	481,167	147	-
Customer Service	CN	6.456%	214,248,773	1,152,666	(34,194)	214,214,579	1,152,574	(34,194)	214,180,385	1,152,390	(34,194)	214,146,192	1,152,206	(34,194)	214,111,998	1,152,022	(34,194)
Pre-merger Utah	SG	2.611%	477,596	1,039	-	477,596	1,039	-	477,596	1,039	-	477,596	1,039	-	477,596	1,039	-
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.527%	4,371,145	1,920	(86)	4,371,059	1,920	(86)	4,370,973	1,920	(86)	4,370,888	1,920	(86)	4,370,800	1,920	(86)
Oregon	OR	0.254%	4,616,002	975	(363)	4,615,639	975	(363)	4,615,275	975	(363)	4,614,912	975	(363)	4,614,549	975	(363)
Fuel Related	SE	20.000%	9,106	152	(4,079)	5,026	118	(4,079)	947	50	(4,079)	(3,132)	(18)	(4,079)	(7,212)	(86)	(4,079)
Post-merger	SG	3.402%	210,683,247	597,312	(62,928)	210,620,319	597,223	(62,928)	210,557,391	597,044	(62,928)	210,494,464	596,866	(62,928)	210,431,536	596,688	(62,928)
Hydro Relicensing	SG-P	2.593%	103,455,075	223,537	(4,666)	103,450,409	223,532	(4,666)	103,445,744	223,522	(4,666)	103,441,078	223,512	(4,666)	103,436,412	223,502	(4,666)
Hydro Relicensing	SG-U	3.225%	10,014,897	26,917	(14,920)	9,999,977	26,897	(14,920)	9,985,056	26,857	(14,920)	9,970,136	26,817	(14,920)	9,955,215	26,777	(14,920)
General Office	SO	6.156%	432,009,413	2,216,030	1,427,051	433,436,464	2,219,690	(1,972,925)	431,463,539	2,218,290	2,021,630	433,485,169	2,218,415	289,608	433,774,777	2,224,343	7,685,914
Utah	UT	-0.148%	(26,162,598)	3,232	(561)	(26,163,160)	3,232	(561)	(26,163,721)	3,232	(561)	(26,164,283)	3,232	(561)	(26,164,844)	3,233	(561)
Washington	WA	0.155%	2,036,986	262	-	2,036,986	262	-	2,036,986	262	-	2,036,986	262	-	2,036,986	262	-
Eastern Wyoming	WYP	1.960%	5,668,980	9,261	(7,729)	5,661,251	9,254	(7,729)	5,653,523	9,242	(7,729)	5,645,794	9,229	(7,729)	5,638,066	9,217	(7,729)
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath		0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Total Intangible Plant			1,036,021,539	4,233,451	1,297,524	1,037,319,063	4,236,865	(2,102,451)	1,035,216,612	4,234,971	1,892,103	1,037,108,715	4,234,603	160,082	1,037,268,798	4,240,038	7,556,388
Hydro Production Plant:																	
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.126%	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-
Other Production Plant:																	
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:																	
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	5.852%	5,517,847	26,909	-	5,517,847	26,909	-	5,517,847	26,909	-	5,517,847	26,909	-	5,517,847	26,909	-
General Office	SO	5.969%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-
Washington	WA	3.801%	2,532,616	8,022	-	2,532,616	8,022	-	2,532,616	8,022	-	2,532,616	8,022	-	2,532,616	8,022	-
Eastern Wyoming	WYP	1.161%	4,580,607	4,431	-	4,580,607	4,431	-	4,580,607	4,431	-	4,580,607	4,431	-	4,580,607	4,431	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			14,985,595	48,396	-	14,985,595	48,396	-	14,985,595	48,396	-	14,985,595	48,396	-	14,985,595	48,396	-
Total Amortization			1,065,666,123	4,307,812	1,297,524	1,066,963,647	4,311,225	(2,102,451)	1,064,861,196	4,309,332	1,892,103	1,066,753,300	4,308,964	160,082	1,066,913,382	4,314,398	7,556,388
Total Depreciation & Amortization			31,177,936,480	84,321,997	58,382,463	31,236,316,943	84,400,537	15,224,024	31,251,542,967	84,494,093	81,460,075	31,333,003,042	84,606,139	157,248,524	31,490,251,566	84,922,872	88,583,934

PacifiCorp
California General Rate Case - December 2023
Jun 2021 - Dec 2023 Depreciation & Amortization Expense

Description	Factor	2016 Rate	Adjusted EPIS Balance Nov 2021	Depreciation Expense Nov 2021	Adjustments	Adjusted EPIS Balance Dec 2021	Depreciation Expense Dec 2021	Adjustments	Adjusted EPIS Balance Jan 2022	Depreciation Expense Jan 2022	Adjustments	Adjusted EPIS Balance Feb 2022	Depreciation Expense Feb 2022	Adjustments	Adjusted EPIS Balance Mar 2022	Depreciation Expense Mar 2022	Adjustments
DEPRECIATION EXPENSE																	
Steam Production Plant:																	
Pre-merger Pacific	SG	5.018%	1,010,431,598	4,226,442	(411,968)	1,010,019,630	4,224,719	(411,968)	1,009,607,662	4,222,996	(411,968)	1,009,195,694	4,221,274	(411,968)	1,008,783,726	4,219,551	(411,968)
Pre-merger Utah	SG	3.571%	1,056,481,746	3,144,838	(538,554)	1,055,943,192	3,143,236	(538,554)	1,055,404,638	3,141,633	(538,554)	1,054,866,084	3,140,030	(538,554)	1,054,327,529	3,138,428	(538,554)
Post-merger	SG	5.325%	4,787,236,252	21,244,385	8,121,334	4,795,357,586	21,261,625	(3,677,827)	4,791,679,759	21,271,484	(3,402,284)	4,788,277,475	21,255,775	(3,017,763)	4,785,259,712	21,241,530	20,453,632
Geothermal - Bundell	SG	5.325%	29,402,029	130,473	-	29,402,029	130,473	-	29,402,029	130,473	-	29,402,029	130,473	-	29,402,029	130,473	-
Carbon	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	5.325%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	0.000%	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant			6,894,818,477	28,746,118.01	7,170,812	6,891,989,289	28,760,052.65	(4,628,349)	6,887,360,939	28,766,595.25	(4,352,807)	6,883,008,133	28,747,351.53	(3,968,296)	6,879,039,847	28,729,981.35	19,502,708
Hydro Production Plant:																	
Pre-merger Pacific	SG	2.210%	183,572,622	338,171	(50,121)	183,522,501	338,078	(50,121)	183,472,380	337,986	(50,121)	183,422,260	337,894	(50,121)	183,372,139	337,801	(50,121)
Pre-merger Utah	SG	3.181%	39,700,792	105,295	(32,867)	39,667,926	105,208	(32,867)	39,635,059	105,121	(32,867)	39,602,192	105,034	(32,867)	39,569,325	104,947	(32,867)
Post-merger	SG-P	2.741%	641,173,043	1,460,117	13,361,713	654,534,755	1,479,551	(134,488)	654,400,268	1,494,655	2,669,311	657,069,578	1,497,550	1,196,416	658,265,994	1,501,964	185,405
Post-merger	SG-U	4.692%	155,036,166	603,353	6,961,581	161,997,747	619,807	(101,594)	161,896,153	633,218	(101,594)	161,794,558	632,821	(101,594)	161,692,964	632,424	(101,594)
Klamath - New Capital	SG-P	20.000%	4,171,133	60,244	-	4,171,133	69,519	-	4,171,133	69,519	-	4,171,133	69,519	-	4,171,133	69,519	-
Klamath	0.000%	91,504,591	-	-	91,504,591	-	-	-	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-
Total Hydro Plant			1,115,158,347	2,567,380	20,240,306	1,135,398,653	2,612,163	(319,070)	1,135,079,583	2,640,499	2,484,729	1,137,564,312	2,642,817	1,011,834	1,138,576,146	2,646,655	823
Other Production Plant:																	
Pre-merger Utah	SG	0.000%	235,129	-	-	235,129	-	-	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	3.503%	1,944,583,848	5,879,030	(1,571,078)	1,943,012,768	5,874,208	(2,062,920)	1,940,949,847	5,868,903	(2,062,920)	1,938,886,927	5,862,882	(2,062,920)	1,936,823,807	5,856,860	21,353,942
Post-merger Wind	SG-W	4.223%	3,426,014,558	12,050,965	3,413,055	3,429,427,613	12,062,622	1,062,948	3,430,490,561	12,070,498	1,062,948	3,431,553,508	12,074,239	1,062,948	3,432,616,456	12,077,979	1,062,948
Black Cap Solar	OR	0.000%	74,988	-	255,090	330,078	-	5,019	335,095	-	5,019	340,114	-	5,019	345,132	-	5,019
Post-merger	SG	4.825%	90,048,121	362,160	(39,451)	90,008,720	362,001	(42,147)	89,966,573	361,837	(42,147)	89,924,426	361,668	(42,147)	89,882,279	361,498	(42,147)
Total Other Plant			5,460,956,440	18,092,154.74	2,057,668	5,463,014,107	18,098,830.88	(1,037,101)	5,461,977,006	18,101,238.70	(1,037,101)	5,460,939,905	18,098,787.95	(1,037,101)	5,459,902,804	18,096,337.20	22,379,761
Transmission Plant:																	
Pre-merger Pacific	SG	1.700%	478,960,604	678,609	(168,182)	478,792,422	678,370	(168,182)	478,624,239	678,132	(168,182)	478,456,057	677,894	(168,182)	478,287,875	677,656	(168,182)
Pre-merger Utah	SG	1.673%	619,196,246	863,441	(295,470)	618,900,776	863,029	(295,470)	618,605,307	862,617	(295,470)	618,309,837	862,205	(295,470)	618,014,367	861,793	(295,470)
Post-merger	SG	1.724%	6,853,317,852	9,527,577	38,195,405	6,891,489,262	9,534,340	2,920,695	6,894,409,957	9,541,039	4,228,954	6,898,638,911	9,546,993	8,115,235	6,906,754,147	9,552,659	10,922,632
Total Transmission Plant			7,751,474,702	11,069,725.74	37,702,754	7,789,177,457	11,125,748.47	2,457,017	7,791,634,473	11,154,807.39	3,765,302	7,795,399,775	11,159,092.14	7,651,585	7,803,051,360	11,167,307.68	10,458,980
Distribution Plant:																	
California	CA	2.75%	305,092,094	687,954	1,056,089	306,148,183	702,164	951,795	307,099,978	704,470	1,313,573	308,413,550	707,073	4,243,247	312,656,797	713,456	1,118,892
Oregon	OR	2.271%	2,353,961,626	4,452,813	8,652,724	2,362,614,351	4,463,768	1,588,700	2,364,203,051	4,473,461	1,935,012	2,366,138,063	4,476,796	13,574,785	2,379,712,848	4,491,474	5,440,658
Washington	WA	2.588%	577,589,471	1,245,034	1,185,894	578,775,365	1,247,119	762,453	579,537,818	1,249,221	826,112	580,363,930	1,250,934	2,180,310	582,544,240	1,254,176	1,843,899
Eastern Wyoming	WYP	2.685%	681,722,628	1,523,372	13,254,205	694,977,033	1,540,366	1,273,313	696,250,347	1,556,621	1,250,858	697,503,205	1,569,447	1,494,568	698,997,773	1,582,521	1,637,015
Utah	UT	2.540%	3,417,757,971	7,224,185	22,399,037	3,440,157,008	7,259,099	11,050,843	3,451,207,851	7,294,505	14,412,404	3,465,620,255	7,321,458	22,599,508	3,488,219,763	7,360,635	15,699,539
Idaho	ID	2.561%	412,624,762	873,257	2,668,476	415,493,238	883,927	2,436,609	417,929,847	889,375	1,789,296	419,719,143	895,885	2,700,291	422,419,434	898,676	2,077,140
Western Wyoming	WYU	2.682%	154,912,900	346,215	(27,785)	154,884,795	346,153	(27,785)	154,856,991	346,091	(27,785)	154,829,706	346,029	(27,785)	154,802,922	345,967	(27,785)
Total Distribution Plant			7,903,860,813	16,352,629.65	48,168,641	7,953,049,454	16,442,596.49	18,035,929	7,971,085,383	16,513,743.79	21,501,471	7,992,586,854	16,555,621.07	46,764,924	8,039,351,777	16,626,905.36	27,769,348
General Plant:																	
California	CA	2.021%	22,514,959	37,948	(36,884)	22,478,074	37,890	27,940	22,506,014	37,882	(17,041)	22,488,973	37,891	30,143	22,519,116	37,902	(26,597)
Oregon	OR	2.577%	221,467,584	474,717	7,175,233	228,642,817	483,293	229,532	228,872,349	491,244	(107,779)	228,764,570	491,375	255,379	229,019,949	491,533	461,547
Washington	WA	2.371%	46,408,369	91,577	70,377	46,478,746	91,776	(6,346)	46,472,400	91,841	(73,970)	46,398,421	91,762	(2,951)	46,395,470	91,686	(18,788)
Eastern Wyoming	WYP	2.539%	18,737,127	172,678	2,766,378	18,903,505	175,863	294,575	18,798,080	179,101	(24,893)	18,773,187	179,386	16,913	18,790,101	179,378	190,157
Utah	UT	2.215%	245,644,418	451,148	7,021,627	252,666,045	459,868	2,060,197	254,726,242	468,250	1,222,335	255,948,576	471,279	1,517,713	257,466,290	473,808	1,763,441
Idaho	ID	1.990%	51,921,662	85,022	1,135,961	53,057,223	87,037	149,285	53,206,508	88,102	42,967	53,249,475	88,261	57,433	53,306,909	88,344	56,532
Western Wyoming	WYU	2.182%	18,042,420	32,836	(31,708)	18,010,713	32,779	(31,708)	17,979,005	32,721	(31,708)	17,947,298	32,663	(31,708)	17,915,590	32,606	(31,708)
Pre-merger Pacific	SG	2.093%	637,729	1,648	(13,917)	623,811	1,624	(13,917)	609,894	1,599	(13,917)	605,977	1,575	(13,917)	602,060	1,551	(13,917)
Pre-merger Utah	SG	1.231%	2,668,104	2,753	(30,778)	2,637,326	2,721	(30,778)	2,606,547	2,689	(30,778)	2,575,769	2,658	(30,778)	2,544,990	2,626	(30,778)
Post-merger	SG	3.438%	301,771,652	863,927	4,951,199	306,723,051	871,561	(351,727)	306,371,325	878,149	(315,869)	306,055,456	877,193	(272,603)	305,782,654	876,350	(228,856)
General Office	SG	5.656%	382,893,039	1,780,956	7,050,289	389,944,228	1,821,419	(52,829)	389,891,399	1,837,911	(72,673)	389,818,727	1,837,615	(575,569)	389,243,158	1,836,087	(93,518)
General Office	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	3.982%	223,232	-	741	223,232	-	741	223,232	-	741	223,232	-	741	223,232	-	741
Customer Service	CN	5.953%	16,798,447	83,582	(99,428)	16,699,018	83,098	(99,428)	16,599,590	82,596	(99,428)	16,500,161	82,102	(99,428)	16,400,733	81,609	(99,428)
Fuel Related	SE	3.632%	3,244,210	9,843	(14,898)	3,229,312	9,798	(14,898)	3,214,414	9,753	(14,898)	3,199,517	9,708	(14,898)	3,184,619	9,663	(14,898)
Total General Plant			1,396,274,051	4,100,376.49	29,943,051	1,426,217,102	4,159,460.10	2,158,697	1,428,369,969	4,202,578.91	66,420	1,428,839,339	4,204,209.39	835,531	1,429,674,671	4,203,883.57	2,100,225
Mining Plant:																	
Coal Mine	SE	0.000%	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant			1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Depreciation Expense																	
			30,514,365,730	80,938,594	146,303,251	30,660,668,961	81,196,852	16,668,323	30,677,337,284	81,379,254	22,623,934	30,700,161,219	81,408,079	51,258,487	30,751,419,706	81,471,070	82,231,844

PacificCorp
California General Rate Case - December 2023
Jun 2021 - Dec 2023 Depreciation & Amortization Expense

Description	Factor	2018 Rate	Adjusted EPIS Balance Nov 2021	Depreciation Expense Nov 2021	Adjustments	Adjusted EPIS Balance Dec 2021	Depreciation Expense Dec 2021	Adjustments	Adjusted EPIS Balance Jan 2022	Depreciation Expense Jan 2022	Adjustments	Adjusted EPIS Balance Feb 2022	Depreciation Expense Feb 2022	Adjustments	Adjusted EPIS Balance Mar 2022	Depreciation Expense Mar 2022	Adjustments
AMORTIZATION EXPENSE																	
Intangible Plant:																	
California	CA	0.367%	481,167	147	-	481,167	147	-	481,167	147	-	481,167	147	-	481,167	147	-
Customer Service	CN	6.456%	214,077,804	1,151,838	(34,194)	214,043,611	1,151,654	(34,194)	214,009,417	1,151,470	(34,194)	213,975,223	1,151,286	(34,194)	213,941,030	1,151,102	(34,194)
Pre-merger Utah	SG	2.611%	477,596	1,039	-	477,596	1,039	-	477,596	1,039	-	477,596	1,039	-	477,596	1,039	-
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.527%	4,370,714	1,920	(86)	4,370,628	1,920	(86)	4,370,541	1,920	(86)	4,370,455	1,920	(86)	4,370,369	1,920	(86)
Oregon	OR	0.254%	4,614,186	975	(363)	4,613,822	975	(363)	4,613,459	975	(363)	4,613,096	975	(363)	4,612,732	975	(363)
Fuel Related	SE	20.000%	(11,291)	(154)	(4,079)	(15,371)	(222)	(4,079)	(19,450)	(290)	(4,079)	(23,529)	(358)	(4,079)	(27,609)	(426)	(4,079)
Post-merger	SG	3.402%	210,368,609	596,509	(62,928)	210,305,681	596,331	(62,928)	210,242,753	596,152	(62,928)	210,179,826	595,974	(62,928)	210,116,898	595,796	(62,928)
Hydro Relicensing	SG-P	2.593%	103,431,747	223,482	(4,666)	103,427,081	223,482	(4,666)	103,422,416	223,472	(4,666)	103,417,750	223,461	(4,666)	103,413,085	223,451	(4,666)
Hydro Relicensing	SG-U	3.225%	9,840,295	26,737	(14,920)	9,925,374	26,697	(14,920)	9,910,454	26,657	(14,920)	9,895,534	26,617	(14,920)	9,880,613	26,577	(14,920)
General Office	SO	6.156%	441,460,691	2,244,799	5,117,782	446,578,473	2,277,638	3,078,781	449,657,253	2,298,660	(596,409)	449,060,844	2,305,027	1,137,478	450,198,322	2,306,415	435,497
Utah	UT	-0.148%	(26,165,405)	3,233	(561)	(26,165,907)	3,233	(561)	(26,166,528)	3,233	(561)	(26,167,090)	3,233	(561)	(26,167,651)	3,233	(561)
Washington	WA	0.155%	2,036,986	262	-	2,036,986	262	-	2,036,986	262	-	2,036,986	262	-	2,036,986	262	-
Eastern Wyoming	WYP	1.960%	5,630,337	9,204	(7,729)	5,622,608	9,191	(7,729)	5,614,880	9,179	(7,729)	5,607,151	9,166	(7,729)	5,599,423	9,153	(7,729)
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath		0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Total Intangible Plant			1,044,625,185	4,260,000	4,988,256	1,049,613,441	4,292,346	2,949,254	1,052,762,695	4,312,875	(725,936)	1,052,036,760	4,318,748	1,007,951	1,053,044,711	4,319,643	305,970
Hydro Production Plant:																	
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.126%	14,658,969	25,975	-	14,658,969	25,975	-	14,658,969	25,975	-	14,658,969	25,975	-	14,658,969	25,975	-
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			14,658,969	25,975	-	14,658,969	25,975	-	14,658,969	25,975	-	14,658,969	25,975	-	14,658,969	25,975	-
Other Production Plant:																	
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:																	
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	5.852%	5,517,847	26,909	-	5,517,847	26,909	-	5,517,847	26,909	-	5,517,847	26,909	-	5,517,847	26,909	-
General Office	SO	5.965%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-
Washington	WA	3.801%	2,532,616	8,022	-	2,532,616	8,022	-	2,532,616	8,022	-	2,532,616	8,022	-	2,532,616	8,022	-
Eastern Wyoming	WYP	1.161%	4,580,607	4,431	-	4,580,607	4,431	-	4,580,607	4,431	-	4,580,607	4,431	-	4,580,607	4,431	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			14,985,595	48,396.18	-	14,985,595	48,396.18	-	14,985,595	48,396.18	-	14,985,595	48,396.18	-	14,985,595	48,396.18	-
Total Amortization			1,074,469,769	4,334,361	4,988,256	1,079,458,025	4,366,706	2,949,254	1,082,407,279	4,387,236	(725,936)	1,081,681,344	4,393,109	1,007,951	1,082,689,295	4,394,004	305,970
Total Depreciation & Amortization																	
			31,588,835,500	85,262,945	151,291,487	31,740,126,988	85,565,558	19,617,577	31,759,744,564	85,786,490	22,097,999	31,781,842,563	85,801,188	52,266,439	31,834,106,001	85,865,074	82,537,616

PacifiCorp
California General Rate Case - December 2023
Jun 2021 - Dec 2023 Depreciation & Amortization Expense

Description	Factor	2018 Rate	Adjusted EPIS Balance Apr 2022	Depreciation Expense Apr 2022	Adjustments	Adjusted EPIS Balance May 2022	Depreciation Expense May 2022	Adjustments	Adjusted EPIS Balance Jun 2022	Depreciation Expense Jun 2022	Adjustments	Adjusted EPIS Balance Jul 2022	Depreciation Expense Jul 2022	Adjustments	Adjusted EPIS Balance Aug 2022	Depreciation Expense Aug 2022	Adjustments
DEPRECIATION EXPENSE																	
Steam Production Plant:																	
Pre-merger Pacific	SG	5.018%	1,008,371,757	4,217,828	(411,968)	1,007,959,789	4,216,105	(411,968)	1,007,547,821	4,214,382	(411,968)	1,007,135,853	4,212,659	(411,968)	1,006,723,885	4,210,937	(411,968)
Pre-merger Utah	SG	3.571%	1,053,788,975	3,136,825	(538,554)	1,053,250,421	3,135,222	(538,554)	1,052,711,867	3,133,619	(538,554)	1,052,173,312	3,132,017	(538,554)	1,051,634,758	3,130,414	(538,554)
Post-merger	SG	5.325%	4,855,712,942	21,280,215	33,139,910	4,838,852,852	21,369,127	11,264,526	4,850,117,978	21,487,650	2,791,402	4,852,909,780	21,528,837	(3,421,544)	4,849,487,236	21,527,439	(2,995,353)
Geothermal - Bundell	SG	5.325%	29,402,029	130,473	-	29,402,029	130,473	-	29,402,029	130,473	-	29,402,029	130,473	-	29,402,029	130,473	-
Carbon	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	5.325%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	0.000%	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant			6,898,542,555	28,765,341.19	32,189,388	6,930,731,943	28,880,526.80	10,314,004	6,941,045,946	28,976,124.73	1,840,880	6,942,886,628	29,003,986.13	(4,372,067)	6,938,514,759	28,999,262.45	(3,945,876)
Hydro Production Plant:																	
Pre-merger Pacific	SG	2.210%	183,322,018	337,709	(50,121)	183,271,897	337,617	(50,121)	183,221,776	337,525	(50,121)	183,171,656	337,432	(50,121)	183,121,535	337,340	(50,121)
Pre-merger Utah	SG	3.181%	39,536,458	104,860	(32,867)	39,503,591	104,773	(32,867)	39,470,725	104,685	(32,867)	39,437,858	104,598	(32,867)	39,404,991	104,511	(32,867)
Post-merger	SG-P	2.741%	658,451,399	1,503,542	-	659,049,986	1,504,437	11,713,429	670,763,414	1,518,496	198,929	670,962,344	1,532,099	7,040,461	678,002,805	1,540,365	187,933
Post-merger	SG-U	4.692%	161,591,370	632,026	(101,594)	161,489,775	631,629	(32,229)	161,457,546	631,367	1,125,735	162,583,282	633,505	(101,594)	162,481,687	635,507	(101,594)
Post-merger - New Capital	SG	20.000%	4,171,133	69,519	-	4,171,133	69,519	-	4,171,133	69,519	-	4,171,133	69,519	-	4,171,133	69,519	-
Klamath	SG	0.000%	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-
Total Hydro Plant			1,138,576,969	2,647,656	414,005	1,138,990,974	2,647,974	11,598,213	1,150,589,187	2,661,592	1,241,676	1,151,830,863	2,677,153	6,855,879	1,158,686,742	2,687,242	3,351
Other Production Plant:																	
Pre-merger Pacific	SG	0.000%	235, 129	-	-	235, 129	-	-	235, 129	-	-	235, 129	-	-	235, 129	-	-
Post-merger	SG	3.503%	1,958,177,749	5,685,016	1,498,455	1,959,676,204	5,718,371	(1,126,057)	1,958,550,147	5,718,914	(1,817,864)	1,956,732,283	5,714,617	(2,057,700)	1,954,674,583	5,708,961	(2,057,700)
Post-merger Wind	SG-W	4.223%	3,433,679,404	12,081,720	1,117,948	3,434,797,351	12,085,557	1,062,948	3,435,860,299	12,089,395	1,062,948	3,436,923,247	12,093,135	1,062,948	3,437,986,194	12,096,876	1,062,948
Black Cap Solar	OR	0.000%	350, 151	-	5,019	355, 170	-	5,019	360, 189	-	5,019	365, 207	-	5,019	370, 226	-	5,019
Post-merger	SG	4.825%	89,840,132	361,329	(42,147)	89,797,985	361,159	(19,753)	89,778,232	361,035	(42,147)	89,736,085	360,911	(42,147)	89,693,938	360,741	(42,147)
Total Other Plant			5,482,282,566	18,126,064.93	2,579,274	5,484,861,840	18,165,087.50	(77,844)	5,484,783,996	18,169,344.02	(792,045)	5,483,991,952	18,168,663.38	(1,031,881)	5,482,960,071	18,166,577.92	(1,031,881)
Transmission Plant:																	
Pre-merger Pacific	SG	1.700%	478,119,693	677,417	(168,182)	477,951,511	677,179	(168,182)	477,783,329	676,941	(168,182)	477,615,146	676,703	(168,182)	477,446,964	676,464	(168,182)
Pre-merger Utah	SG	1.673%	617,718,898	861,381	(295,470)	617,423,428	860,969	(295,470)	617,127,958	860,557	(295,470)	616,832,489	860,145	(295,470)	616,537,019	859,733	(295,470)
Post-merger	SG	1.724%	6,717,671,749	9,941,532	28,377,815	6,746,049,564	9,959,738	18,631,954	6,764,681,518	9,970,522	38,591,372	6,803,272,890	9,974,619	15,815,163	6,819,088,074	9,979,695	15,992,847
Total Transmission Plant			7,813,510,340	11,180,330.67	27,914,163	7,841,424,503	11,207,506.42	18,168,302	7,859,592,805	11,241,016.07	38,127,720	7,897,720,525	11,281,897.18	15,351,532	7,913,072,057	11,319,892.26	15,629,295
Distribution Plant:																	
California	CA	2.757%	313,775,690	719,616	6,363,633	320,139,322	728,212	7,742,985	327,882,307	744,417	5,682,684	333,564,991	759,839	794,198	334,359,189	767,280	879,196
Oregon	OR	2.271%	2,385,153,507	4,509,470	27,394,986	2,412,548,493	4,540,546	18,831,691	2,431,380,183	4,584,295	10,538,021	2,441,918,204	4,612,090	5,828,050	2,447,746,254	4,627,579	10,039,794
Washington	WA	2.588%	584,380,128	1,258,516	2,894,407	587,274,523	1,263,627	2,745,527	590,020,052	1,269,109	19,674,340	609,702,402	1,293,889	1,638,668	611,341,070	1,316,874	1,044,016
Eastern Wyoming	WYP	2.685%	700,634,788	1,568,025	2,337,206	702,972,004	1,570,472	1,925,179	704,897,274	1,575,241	1,804,819	708,702,093	1,579,415	2,084,681	708,796,773	1,583,778	1,910,503
Utah	UT	2.540%	3,503,919,302	7,401,175	34,281,300	3,538,200,602	7,454,080	19,952,362	3,557,792,964	7,511,105	16,819,169	3,574,612,134	7,549,646	15,227,001	3,589,839,134	7,583,567	14,330,857
Idaho	ID	2.561%	424,496,574	903,774	3,053,427	427,550,001	909,249	19,999,241	429,549,241	914,641	2,019,668	431,568,909	916,929	2,027,729	433,596,638	923,246	2,751,098
Western Wyoming	WYU	2.682%	154,773,137	345,904	(27,785)	154,745,352	345,842	(27,785)	154,717,566	345,780	(27,785)	154,689,783	345,718	(27,785)	154,661,999	345,656	(27,785)
Total Distribution Plant			8,067,141,125	16,704,480.85	76,297,275	8,143,438,400	16,812,026.65	52,809,200	8,196,247,600	16,945,187.42	56,510,916	8,252,758,516	17,059,526.77	27,562,542	8,280,341,058	17,147,982.63	30,927,681
General Plant:																	
California	CA	2.021%	22,492,519	37,905	(6,915)	22,485,604	37,877	37,130	22,522,734	37,902	74,104	22,596,839	37,996	322,168	22,919,007	38,330	93,132
Oregon	OR	2.577%	229,461,496	492,303	652,889	230,134,386	493,499	1,144,411	231,278,797	495,429	775,644	232,054,441	497,491	404,656	232,465,096	498,797	782,824
Washington	WA	2.371%	46,376,882	91,685	13,859	46,390,541	91,680	100,356	46,490,897	91,773	70,969	46,561,866	91,942	(14,324)	46,547,543	91,958	264,909
Eastern Wyoming	WYP	2.539%	84,890,258	179,597	390,960	85,280,217	180,126	471,432	85,751,650	180,553	95,098	85,856,747	181,552	504,003	86,360,751	182,186	186,412
Utah	UT	2.215%	259,229,731	476,836	2,574,412	261,804,142	480,839	2,972,976	264,777,119	485,958	2,319,195	267,096,313	490,842	1,317,607	268,413,920	494,198	1,857,229
Idaho	ID	1.990%	53,363,441	88,439	96,578	53,460,019	88,566	150,958	53,610,977	88,771	83,534	53,694,511	88,965	150,189	53,844,700	89,159	98,138
Western Wyoming	WYU	2.182%	17,883,883	32,548	(31,708)	17,852,175	32,490	(31,708)	17,820,467	32,433	(31,708)	17,788,760	32,375	(31,708)	17,757,052	32,317	(31,708)
Pre-merger Pacific	SG	2.093%	868,143	1,526	(13,917)	854,225	1,502	(13,917)	840,308	1,478	(13,917)	826,391	1,454	(13,917)	812,474	1,429	(13,917)
Pre-merger Utah	SG	1.231%	2,514,212	2,595	(30,778)	2,483,433	2,563	(30,778)	2,452,655	2,532	(30,778)	2,421,877	2,500	(30,778)	2,391,098	2,468	(30,778)
Post-merger	SG	3.438%	305,563,798	875,631	(272,771)	305,291,027	874,913	(272,457)	305,008,570	874,132	(271,142)	304,737,429	873,353	(280,017)	304,457,412	872,564	66,636
General Office	SG	5.656%	389,336,676	1,834,951	1,131,631	390,468,308	1,837,839	3,035,787	393,504,095	1,847,600	363,699	393,867,794	1,855,672	(171,889)	393,695,905	1,856,124	638,391
General Office	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	3.982%	223,232	741	-	223,232	741	-	223,232	741	-	223,232	741	-	223,232	741	-
Customer Service	CN	5.953%	16,301,304	81,116	(99,428)	16,201,876	80,623	(99,428)	16,102,447	80,129	(99,428)	16,003,019	79,636	(99,428)	15,903,591	79,143	(99,428)
Fuel Related	SE	3.632%	3,189,722	9,617	(14,898)	3,154,824	9,572	(14,898)	3,139,627	9,527	(14,898)	3,125,029	9,482	(14,898)	3,110,131	9,437	(14,898)
Total General Plant			1,431,775,096	4,205,469.55	4,308,915	1,436,084,011	4,212,809.75	7,446,864	1,443,533,876	4,229,418.07	3,320,371	1,446,854,247	4,244,001.69	2,077,665	1,448,931,912	4,248,891.90	3,796,939
Mining Plant:																	
Coal Mine	SE	0.000%	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant			1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Depreciation Expense																	
			30,833,651,551	81,831,343	143,703,020	30,977,354,572	81,926,731	100,261,739	31,077,613,311	82,222,686	100,249,519	31,177,865,829	82,344,796	46,463,671	31,224,329,501	82,569,850	45,379,510

PacificCorp
California General Rate Case - December 2023
Jun 2021 - Dec 2023 Depreciation & Amortization Expense

Description	Factor	2018 Rate	Adjusted EPIS Balance Apr 2022	Depreciation Expense Apr 2022	Adjustments	Adjusted EPIS Balance May 2022	Depreciation Expense May 2022	Adjustments	Adjusted EPIS Balance Jun 2022	Depreciation Expense Jun 2022	Adjustments	Adjusted EPIS Balance Jul 2022	Depreciation Expense Jul 2022	Adjustments	Adjusted EPIS Balance Aug 2022	Depreciation Expense Aug 2022	Adjustments
AMORTIZATION EXPENSE																	
Intangible Plant:																	
California	CA	0.367%	481,167	147	-	481,167	147	-	481,167	147	-	481,167	147	-	481,167	147	-
Customer Service	CN	6.456%	213,906,836	1,150,918	(34,194)	213,872,642	1,150,734	(34,194)	213,838,449	1,150,550	(34,194)	213,804,255	1,150,366	(34,194)	213,770,061	1,150,182	(34,194)
Pre-merger Utah	SG	2.611%	477,596	1,039	-	477,596	1,039	-	477,596	1,039	-	477,596	1,039	-	477,596	1,039	-
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.527%	4,370,283	1,920	(86)	4,370,196	1,920	(86)	4,370,110	1,920	(86)	4,370,024	1,920	(86)	4,369,938	1,920	(86)
Oregon	OR	0.254%	4,812,969	974	(363)	4,812,606	974	(363)	4,811,942	974	(363)	4,811,279	974	(363)	4,810,616	974	(363)
Fuel Related	SE	20.000%	(31,688)	(494)	(4,079)	(35,767)	(562)	(4,079)	(39,847)	(830)	(4,079)	(43,926)	(698)	(4,079)	(48,006)	(766)	(4,079)
Post-merger	SG	3.402%	210,053,970	595,617	(62,928)	209,991,043	595,439	(62,928)	209,928,115	595,260	(62,928)	209,865,187	595,082	(62,928)	209,802,260	594,904	(62,928)
Hydro Relicensing	SG-P	2.593%	103,408,419	223,441	(4,666)	103,403,753	223,431	(4,666)	103,399,088	223,421	(4,666)	103,394,422	223,411	(4,666)	103,389,757	223,401	(4,666)
Hydro Relicensing	SG-U	3.225%	9,865,693	26,536	(14,920)	9,850,772	26,496	(14,920)	9,835,852	26,456	(14,920)	9,820,931	26,416	(14,920)	9,806,011	26,376	(14,920)
General Office	SG	6.156%	450,633,818	2,310,449	(38,349)	450,595,469	2,311,467	(38,349)	450,557,120	2,312,485	(38,349)	450,518,771	2,313,503	(38,349)	450,480,422	2,314,521	(38,349)
Utah	UT	-0.148%	(26,168,212)	3,233	(561)	(26,164,979)	3,233	(561)	(26,161,746)	3,233	(561)	(26,158,513)	3,233	(561)	(26,155,280)	3,233	(561)
Washington	WA	0.155%	2,036,986	262	-	2,036,986	262	-	2,036,986	262	-	2,036,986	262	-	2,036,986	262	-
Eastern Wyoming	WYP	1.960%	5,591,694	9,141	(7,729)	5,583,965	9,128	(7,729)	5,576,237	9,116	(7,729)	5,568,509	9,103	(7,729)	5,560,780	9,090	(7,729)
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath	WYU	0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Total Intangible Plant			1,053,350,681	4,323,184	(167,876)	1,053,182,806	4,323,710	12,476,227	1,065,659,033	4,355,449	(450,306)	1,065,208,728	4,386,464	(513,256)	1,064,695,472	4,384,164	1,461,324
Hydro Production Plant:																	
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.126%	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-
Other Production Plant:																	
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:																	
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	5.852%	5,517,847	26,909	-	5,517,847	26,909	-	5,517,847	26,909	-	5,517,847	26,909	-	5,517,847	26,909	-
General Office	SO	5.965%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-
Washington	WA	3.801%	2,532,616	8,022	-	2,532,616	8,022	-	2,532,616	8,022	-	2,532,616	8,022	-	2,532,616	8,022	-
Eastern Wyoming	WYP	1.161%	4,580,607	4,431	-	4,580,607	4,431	-	4,580,607	4,431	-	4,580,607	4,431	-	4,580,607	4,431	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			14,985,595	48,396.18	-	14,985,595	48,396.18	-	14,985,595	48,396.18	-	14,985,595	48,396.18	-	14,985,595	48,396.18	-
Total Amortization			1,082,995,266	4,397,545	(167,876)	1,082,827,390	4,398,070	12,476,227	1,095,303,618	4,429,810	(450,306)	1,094,853,312	4,460,825	(513,256)	1,094,340,057	4,456,525	1,461,324
Total Depreciation & Amortization																	
			31,916,646,617	86,028,888	143,535,145	32,060,181,962	86,324,802	112,737,866	32,172,919,828	86,652,495	99,799,213	32,272,719,142	86,995,623	45,950,416	32,318,669,557	87,028,375	46,840,834

PacifiCorp
California General Rate Case - December 2023
Jun 2021 - Dec 2023 Depreciation & Amortization Expense

Description	Factor	2018 Rate	Adjusted EPIS Balance Sep 2022	Depreciation Expense Sep 2022	Adjustments	Adjusted EPIS Balance Oct 2022	Depreciation Expense Oct 2022	Adjustments	Adjusted EPIS Balance Nov 2022	Depreciation Expense Nov 2022	Adjustments	Adjusted EPIS Balance Dec 2022	Depreciation Expense Dec 2022	Adjustments	Adjusted EPIS Balance Jan 2023	Depreciation Expense Jan 2023	Adjustments
DEPRECIATION EXPENSE																	
Steam Production Plant:																	
Pre-merger Pacific	SG	5.018%	1,006,311,917	4,209,214	(411,968)	1,005,899,948	4,207,491	(411,968)	1,005,487,980	4,205,768	(411,968)	1,005,076,012	4,204,045	(411,968)	1,004,664,044	4,202,322	(411,968)
Pre-merger Utah	SG	3.571%	1,051,096,204	3,128,811	(538,554)	1,050,557,650	3,127,209	(538,554)	1,050,019,095	3,125,606	(538,554)	1,049,480,541	3,124,003	(538,554)	1,048,941,987	3,122,401	(538,554)
Post-merger	SG	5.325%	4,946,491,893	21,513,201	889,081	4,947,480,964	21,509,750	4,671,246	4,852,152,210	21,521,309	12,949,455	4,865,091,665	21,560,183	(1,497,444)	4,863,594,221	21,994,067	6,188,485
Geothermal - Bundel	SG	5.325%	29,402,029	130,473	-	29,402,029	130,473	-	29,402,029	130,473	-	29,402,029	130,473	-	29,402,029	130,473	-
Carbon	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	5.325%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	0.000%	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant	SG	0.000%	6,934,568,694	28,981,699.25	38,559	6,934,607,442	28,973,922.34	3,720,724	6,938,328,166	28,983,155.69	11,898,933	6,950,227,099	29,018,704.65	(2,447,967)	6,947,779,132	29,040,566.67	(4,333,794)
Hydro Production Plant:																	
Pre-merger Pacific	SG	2.210%	183,071,414	337,248	(50,121)	183,021,293	337,155	(50,121)	182,971,172	337,063	(50,121)	182,921,052	336,971	(50,121)	182,870,931	336,878	(50,121)
Pre-merger Utah	SG	3.181%	39,372,124	104,424	(32,867)	39,339,257	104,337	(32,867)	39,306,390	104,250	(32,867)	39,273,524	104,163	(32,867)	39,240,657	104,075	(32,867)
Post-merger	SG-P	2.741%	678,190,738	1,548,619	1,411,337	679,602,075	1,550,445	5,114,339	684,716,415	1,557,897	27,729,937	712,446,352	1,595,401	66,786	712,513,138	1,627,142	183,108
Post-merger	SG-U	4.692%	162,380,093	635,110	3,396,591	165,776,684	641,552	(52,807)	165,723,777	646,089	17,562,814	183,286,592	682,321	(101,594)	183,184,997	716,458	(101,594)
Klamath - New Capital	SG-P	20.000%	4,171,133	69,519	-	4,171,133	69,519	-	7,684,947	86,834	1,982,716	9,647,664	144,272	-	9,647,664	160,784	-
Klamath	SG-P	0.000%	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-
Total Hydro Plant	SG	-	1,158,690,093	2,694,920	4,724,941	1,163,415,034	2,703,008	8,472,259	1,171,887,293	2,745,932	47,192,480	1,219,079,773	2,863,127	(117,796)	1,218,961,977	2,945,348	(1,474)
Other Production Plant:																	
Pre-merger Utah	SG	0.000%	235,129	-	-	235,129	-	-	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	3.503%	1,952,616,883	5,702,954	757,437	1,953,374,320	5,701,056	(2,057,700)	1,951,316,621	5,699,158	4,809,958	1,956,126,579	5,703,176	(2,072,389)	1,954,054,190	5,707,171	(2,072,389)
Post-merger Wind	SG-W	4.223%	3,439,049,142	12,100,617	1,062,948	3,440,112,000	12,104,357	1,062,948	3,441,175,038	12,106,098	1,062,948	3,442,237,985	12,111,839	2,106,991	3,444,344,977	12,117,416	2,106,991
Black Cap Solar	OR	0.000%	375,245	-	5,019	380,264	-	5,019	385,282	-	5,019	390,301	-	5,292	395,593	-	5,292
Post-merger	SG	4.825%	89,651,791	360,572	(42,147)	89,609,644	360,402	(42,147)	89,567,497	360,233	20,439	89,607,935	360,189	(42,076)	89,565,859	360,146	(42,076)
Total Other Plant	SG	-	5,481,928,191	18,164,142.41	1,783,256	5,483,711,447	18,165,815.77	(1,031,881)	5,482,679,566	18,167,489.14	5,898,364	5,488,577,530	18,175,203.26	(2,181)	5,488,575,749	18,184,733.15	(2,181)
Transmission Plant:																	
Pre-merger Pacific	SG	1.700%	477,278,782	676,226	(168,182)	477,110,600	675,988	(168,182)	476,942,418	675,750	(168,182)	476,774,235	675,511	(168,182)	476,606,053	675,273	(168,182)
Pre-merger Utah	SG	1.673%	616,241,549	859,321	(295,470)	615,946,080	858,909	(295,470)	615,650,610	858,498	(295,470)	615,355,140	858,086	(295,470)	615,059,671	857,674	(295,470)
Post-merger	SG	1.724%	6,835,181,021	9,950,611	30,671,034	6,865,852,054	21,940,198	41,234,807	6,907,086,862	44,869,272	6,951,956,134	21,950,682	11,362,063	6,963,318,197	21,994,067	6,188,485	-
Total Transmission Plant	SG	-	7,928,701,352	11,342,156.78	30,207,382	7,958,908,734	11,375,094.30	40,771,156	7,999,679,890	11,426,068.12	44,405,620	8,044,085,510	11,487,276.63	10,898,411	8,054,983,921	11,527,014.28	5,724,635
Distribution Plant:																	
California	CA	2.757%	335,238,385	769,202	2,353,515	337,591,900	772,916	1,936,333	339,528,233	777,844	7,670,548	347,198,781	788,879	932,923	348,131,704	798,763	1,295,151
Oregon	OR	2.271%	2,457,786,048	4,642,597	5,759,640	2,463,545,688	4,657,549	4,365,110	2,467,910,797	4,667,131	16,417,329	2,484,328,127	4,686,800	1,406,216	2,485,734,343	4,703,668	1,730,803
Washington	WA	2.588%	612,385,087	1,267,687	613,672,714	1,267,687	1,267,687	1,267,687	614,797,460	1,267,687	1,267,687	615,918,435	1,267,687	1,267,687	617,039,122	1,267,687	1,267,687
Eastern Wyoming	WYP	2.685%	710,707,276	1,588,259	1,706,716	712,413,993	1,592,306	1,592,306	713,972,996	1,596,960	2,037,706	716,010,701	1,599,865	1,170,987	717,180,788	1,603,574	1,246,307
Utah	UT	2.540%	3,604,169,991	7,614,854	22,009,376	3,626,179,367	7,653,320	25,375,579	3,651,554,946	7,703,477	19,772,073	3,671,327,019	7,751,266	9,634,291	3,680,961,310	7,782,393	10,409,466
Idaho	ID	2.561%	436,347,737	926,348	2,072,825	438,420,561	933,496	1,799,694	440,220,256	937,628	4,123,486	444,343,741	943,949	1,152,580	445,496,321	948,579	1,126,620
Western Wyoming	WYU	2.682%	154,034,214	345,594	(27,785)	154,006,429	345,332	(27,785)	154,078,645	345,470	(27,785)	154,150,860	345,608	(27,785)	154,223,075	345,746	(27,785)
Total Distribution Plant	SG	-	8,311,268,739	17,208,621.38	35,161,973	8,346,430,712	17,277,401.30	36,132,620	8,382,563,332	17,352,394.36	54,607,332	8,437,170,664	17,447,359.63	14,904,485	8,452,075,149	17,520,057.24	16,469,623
General Plant:																	
California	CA	2.021%	23,012,139	38,680	65,976	23,078,115	38,813	46,603	23,124,718	38,908	329,809	23,454,527	39,225	38,549	23,493,076	39,355	(13,739)
Oregon	OR	2.577%	233,277,921	500,110	680,009	233,957,929	501,691	1,158,966	235,116,896	503,656	3,550,850	238,667,745	506,713	729,688	239,397,434	513,309	337,103
Washington	WA	2.371%	46,812,451	92,246	7,467	46,819,918	92,215	(24,443)	46,795,475	92,188	334,676	47,130,151	92,894	10,328	47,140,479	93,145	(68,432)
Eastern Wyoming	WYP	2.539%	86,547,162	182,916	300,225	86,847,388	183,431	88,837,318	87,710,706	184,662	1,164,488	88,875,194	186,807	312,657	89,187,851	188,370	(11,633)
Utah	UT	2.215%	270,271,149	497,128	1,853,285	272,124,434	500,553	1,610,688	273,735,122	503,749	3,972,042	277,707,164	508,901	1,010,623	278,717,787	513,500	414,746
Idaho	ID	1.990%	53,942,838	80,365	150,448	54,093,284	80,571	217,098	54,310,382	80,876	574,710	54,885,092	81,532	153,262	55,038,354	81,786	45,076
Western Wyoming	WYU	2.182%	17,725,345	32,280	(31,708)	17,693,637	32,202	(31,708)	17,661,930	32,144	(31,708)	17,630,222	32,087	(31,708)	17,598,515	32,029	(31,708)
Pre-merger Pacific	SG	2.093%	798,566	1,405	(13,917)	784,639	1,381	(13,917)	770,722	1,357	(13,917)	756,805	1,332	(13,917)	742,887	1,308	(13,917)
Pre-merger Utah	SG	1.231%	2,360,320	2,437	(30,778)	2,329,541	2,405	(30,778)	2,298,763	2,374	(30,778)	2,267,985	2,342	(30,778)	2,237,206	2,311	(30,778)
Post-merger	SG	3.438%	304,524,048	872,258	218,262	304,742,310	872,666	1,343,547	306,085,857	874,903	5,607,129	311,692,986	884,859	(386,442)	311,306,545	892,337	(387,647)
General Office	SG	5.656%	394,334,296	1,857,224	3,427,081	397,761,378	1,866,805	236,944	397,998,322	1,875,441	6,911,058	404,909,380	1,892,287	(1,166,191)	403,743,190	1,905,826	(1,069,565)
General Office	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	3.982%	223,232	741	-	223,232	741	-	223,232	741	-	223,232	741	-	223,232	741	-
Customer Service	CN	5.953%	15,804,162	78,650	(99,428)	15,704,734	78,156	(99,428)	15,605,305	77,663	(99,428)	15,505,877	77,170	(99,428)	15,406,448	76,677	(99,428)
Fuel Related	SE	3.632%	3,095,234	9,392	(14,898)	3,080,336	9,347	(14,898)	3,065,439	9,302	(14,898)	3,050,541	9,257	(14,898)	3,035,643	9,212	(14,898)
Total General Plant	SG	-	1,452,728,632	4,254,611.04	6,512,024	1,459,240,876	4,270,267.68	5,261,992	1,464,502,868	4,287,273.13	22,264,033	1,486,756,901	4,327,067.50	511,746	1,487,268,648	4,359,434.49	(94

PacificCorp
California General Rate Case - December 2023
Jun 2021 - Dec 2023 Depreciation & Amortization Expense

Description	Factor	2018 Rate	Adjusted EPIS Balance Sep 2022	Depreciation Expense Sep 2022	Adjustments	Adjusted EPIS Balance Oct 2022	Depreciation Expense Oct 2022	Adjustments	Adjusted EPIS Balance Nov 2022	Depreciation Expense Nov 2022	Adjustments	Adjusted EPIS Balance Dec 2022	Depreciation Expense Dec 2022	Adjustments	Adjusted EPIS Balance Jan 2023	Depreciation Expense Jan 2023	Adjustments
AMORTIZATION EXPENSE																	
Intangible Plant:																	
California	CA	0.367%	481,167	147	-	481,167	147	-	481,167	147	-	481,167	147	-	481,167	147	-
Customer Service	CN	6.456%	213,735,868	1,149,998	(34,194)	213,701,674	1,149,814	(34,194)	213,667,480	1,149,630	(34,194)	213,633,287	1,149,446	(34,194)	213,599,093	1,149,262	(34,194)
Pre-merger Utah	SG	2.611%	477,596	1,039	-	477,596	1,039	-	477,596	1,039	-	477,596	1,039	-	477,596	1,039	-
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.527%	4,369,851	1,920	(86)	4,369,765	1,920	(86)	4,369,679	1,920	(86)	4,369,593	1,919	(86)	4,369,506	1,919	(86)
Oregon	OR	0.254%	4,610,553	974	(363)	4,610,190	974	(363)	4,609,826	974	(363)	4,609,463	974	(363)	4,609,099	974	(363)
Fuel Related	SE	20.000%	(52,085)	(834)	(4,079)	(56,164)	(902)	(4,079)	(60,244)	(970)	(4,079)	(64,323)	(1,038)	(4,079)	(68,403)	(1,106)	(4,079)
Post-merger	SG	3.402%	209,739,332	594,725	(62,928)	209,676,404	594,547	(62,928)	209,613,477	594,368	(62,928)	209,550,549	594,190	(62,928)	209,487,621	594,011	(62,928)
Hydro Reinsurance	SG-P	2.593%	103,385,991	223,391	(4,666)	103,380,425	223,391	(4,666)	103,375,760	223,371	(4,666)	103,371,094	223,361	(4,666)	103,366,429	223,361	(4,666)
Hydro Reinsurance	SG-U	3.225%	9,791,091	26,336	(14,920)	9,776,170	26,296	(14,920)	9,761,250	26,256	(14,920)	9,746,329	26,216	(14,920)	9,731,409	26,175	(14,920)
General Office	SO	6.156%	464,087,565	2,376,498	(475,199)	463,612,365	2,379,359	1,409,031	465,021,396	2,381,754	1,427,851	466,449,247	2,389,030	(997,637)	465,451,610	2,390,134	(868,683)
Utah	UT	-0.148%	(26,171,019)	3,233	(561)	(26,171,581)	3,233	(561)	(26,172,142)	3,233	(561)	(26,172,704)	3,233	(561)	(26,173,265)	3,234	(561)
Washington	WA	0.155%	2,036,986	262	-	2,036,986	262	-	2,036,986	262	-	2,036,986	262	-	2,036,986	262	-
Eastern Wyoming	WYP	1.960%	5,553,052	9,078	(7,729)	5,545,323	9,065	(7,729)	5,537,594	9,052	(7,729)	5,529,866	9,040	(7,729)	5,522,137	9,027	(7,729)
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath	WYU	0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Total Intangible Plant			1,066,156,797	4,386,767	(604,726)	1,065,552,071	4,389,135	1,279,504	1,066,831,576	4,391,037	1,298,324	1,068,129,900	4,397,820	(1,127,164)	1,067,002,736	4,398,430	(998,210)
Hydro Production Plant:																	
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.126%	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-
Other Production Plant:																	
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:																	
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	5.852%	5,517,847	26,909	-	5,517,847	26,909	-	5,517,847	26,909	-	5,517,847	26,909	-	5,517,847	26,909	-
General Office	SO	5.969%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-
Washington	WA	3.801%	2,532,616	8,022	-	2,532,616	8,022	-	2,532,616	8,022	-	2,532,616	8,022	-	2,532,616	8,022	-
Eastern Wyoming	WYP	1.161%	4,580,607	4,431	-	4,580,607	4,431	-	4,580,607	4,431	-	4,580,607	4,431	-	4,580,607	4,431	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			14,985,595	48,396.18	-	14,985,595	48,396.18	-	14,985,595	48,396.18	-	14,985,595	48,396.18	-	14,985,595	48,396.18	-
Total Amortization			1,095,801,381	4,461,128	(604,726)	1,095,196,655	4,463,496	1,279,504	1,096,476,160	4,465,398	1,298,324	1,097,774,484	4,472,181	(1,127,164)	1,096,647,321	4,472,791	(998,210)
Total Depreciation & Amortization			32,365,510,391	87,107,480	77,823,409	32,443,333,801	87,229,006	94,606,374	32,537,940,175	87,427,731	187,555,087	32,725,495,262	87,790,912	22,619,535	32,748,114,797	88,049,945	15,913,962

PacifiCorp California General Rate Case - December 2023 Jan 2021 - Dec 2023 Depreciation & Amortization Expenses																	
Description	Factor	2018 Rate	Depreciation EPIS Balance Feb 2023	Depreciation Expense Feb 2023	Adjustments	Adjusted EPIS Balance Mar 2023	Depreciation Expense Mar 2023	Adjustments	Adjusted EPIS Balance Apr 2023	Depreciation Expense Apr 2023	Adjustments	Adjusted EPIS Balance May 2023	Depreciation Expense May 2023	Adjustments	Adjusted EPIS Balance Jun 2023	Depreciation Expense Jun 2023	Adjustments
DEPRECIATION EXPENSE																	
Steam Production Plant:																	
Pre-megher Unit	SG	5.018%	1,004,252.076	4,200,800	(411,968)	1,003,940.108	4,198,877	(411,968)	1,003,428.319	4,197,154	(411,968)	1,003,016.771	4,195,431	(411,968)	1,002,604.203	4,193,708	(411,968)
Pre-megher Unit	SG	5.571%	1,048,403.433	3,310,798	(338,554)	1,047,864.878	3,318,195	(338,554)	1,047,326.324	3,317,592	(338,554)	1,046,787.770	3,315,960	(338,554)	1,046,249.216	3,314,387	(338,554)
Pre-megher Unit	SG	5.325%	4,860,120.619	21,574,444	(2,442,119)	4,857,878.501	21,570,833	(9,990,900)	4,867,279.401	21,570,833	(157,995)	4,867,121.406	21,570,833	1,500,078	4,868,651.484	21,570,833	(3,336,636)
Geothermal - Bundled	SG	5.325%	29,402.029	130,473	-	29,402.029	130,473	-	29,402.029	130,473	-	29,402.029	130,473	-	29,402.029	130,473	-
Carbon	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	5.325%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-megher	SG	0.000%	1,266.851	-	-	1,266.851	-	-	1,266.851	-	-	1,266.851	-	-	1,266.851	-	-
Total Steam Plant			6,943,445.338	29,026,411.91	(3,392,641)	6,940,052.697	29,010,161.14	8,640.578	6,948,693.275	29,022,697.13	(1,108.518)	6,947,584.557	29,040,301.09	549.556	6,944,134.113	29,039,953.33	(4,289,158)
Hydro Production Plant:																	
Pre-megher Pacific	SG	2.210%	182,820.814	336,786	(50,121)	182,770.698	336,694	(50,121)	182,720.568	336,601	(50,121)	182,670.448	336,509	(50,121)	182,620.327	336,417	(50,121)
Pre-megher	SG	3.181%	309,730.790	103,988	(32,867)	309,714.923	103,901	(32,867)	309,700.056	103,814	(32,867)	309,685.190	103,727	(32,867)	309,670.323	103,640	(32,867)
Post-megher	SG-P	2.741%	712,696.264	1,627,427	163,737	713,859.983	1,629,965	714,854	714,854.176	1,630,984	1,040,774	715,504.952	1,632,863	16,917,253	732,422.024	1,653,369	2,828,484
Post-megher	SG	4.650%	183,083.073	716,261	(101,584)	182,981.489	715,684	(101,584)	182,880.234	715,266	(101,584)	182,778.649	714,869	8,888,478	191,461.968	171,467	1,874,147
Klamath - New Capital	SG-P	20.000%	9,647.564	160,794	-	9,647.564	160,794	-	9,647.564	160,794	-	9,647.564	160,794	-	9,647.564	160,794	-
Klamath	SG	0.000%	91,504.591	-	-	91,504.591	-	-	91,504.591	-	-	91,504.591	-	-	91,504.591	-	-
Total Hydro Plant			1,218,960.550	2,945,057	979,155	1,219,930.558	2,946,018	419,813	1,220,359.231	2,947,450	856,192	1,221,215.463	2,948,762	25,522,744	1,246,738.207	2,985,978	4,618,643
Other Production Plant:																	
Pre-megher Pacific	SG	0.000%	235.129	-	-	235.129	-	-	235.129	-	-	235.129	-	-	235.12		

PacificCorp
California General Rate Case - December 2023
Jun 2021 - Dec 2023 Depreciation & Amortization Expense

Description	Factor	2018 Rate	Adjusted EPIS Balance Feb 2023	Depreciation Expense Feb 2023	Adjustments	Adjusted EPIS Balance Mar 2023	Depreciation Expense Mar 2023	Adjustments	Adjusted EPIS Balance Apr 2023	Depreciation Expense Apr 2023	Adjustments	Adjusted EPIS Balance May 2023	Depreciation Expense May 2023	Adjustments	Adjusted EPIS Balance Jun 2023	Depreciation Expense Jun 2023	Adjustments
AMORTIZATION EXPENSE																	
Intangible Plant:																	
California	CA	0.367%	481,167	147	-	481,167	147	-	481,167	147	-	481,167	147	-	481,167	147	-
Customer Service	CN	6.456%	213,564,899	1,149,078	(34,194)	213,530,706	1,148,894	(34,194)	213,496,512	1,148,710	(34,194)	213,462,318	1,148,526	(34,194)	213,428,124	1,148,342	(34,194)
Pre-merger Utah	SG	2.811%	477,596	1,039	-	477,596	1,039	-	477,596	1,039	-	477,596	1,039	-	477,596	1,039	-
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.527%	4,369,420	1,919	(86)	4,369,334	1,919	(86)	4,369,248	1,919	(86)	4,369,161	1,919	(86)	4,369,075	1,919	(86)
Oregon	OR	0.254%	4,608,798	974	(363)	4,608,373	974	(363)	4,608,010	974	(363)	4,607,646	974	(363)	4,607,283	973	(363)
Fuel Related	SE	20.000%	(72,482)	(1,174)	(4,079)	(76,561)	(1,242)	(4,079)	(80,641)	(1,310)	(4,079)	(84,720)	(1,378)	(4,079)	(88,800)	(1,446)	(4,079)
Post-merger	SG	3.402%	209,424,694	593,833	(62,928)	209,361,766	593,655	(62,928)	209,298,838	593,476	(62,928)	209,235,911	593,298	(62,928)	209,172,983	593,119	(62,928)
Hydro Relicensing	SG-P	2.593%	103,381,763	223,340	(4,666)	103,357,098	223,330	(4,666)	103,332,432	223,320	(4,666)	103,347,766	223,310	(4,666)	103,343,101	223,300	(4,666)
Hydro Relicensing	SG-U	3.225%	9,716,489	26,135	(14,920)	9,701,568	26,095	(14,920)	9,686,648	26,055	(14,920)	9,671,727	26,015	(14,920)	9,656,807	25,975	(14,920)
General Office	SO	6.156%	464,582,926	2,385,347	3,507,391	468,090,317	2,392,115	(517,843)	467,572,474	2,399,762	15,762,363	483,334,856	2,438,881	27,876,407	511,211,263	2,550,806	10,968,114
Utah	UT	-0.148%	(26,173,826)	3,234	(561)	(26,174,388)	3,234	(561)	(26,174,949)	3,234	(561)	(26,175,511)	3,234	(561)	(26,176,072)	3,234	(561)
Washington	WA	0.155%	2,036,986	262	-	2,036,986	262	-	2,036,986	262	-	2,036,986	262	-	2,036,986	262	-
Eastern Wyoming	WYP	1.960%	5,514,409	9,014	(7,729)	5,506,680	9,002	(7,729)	5,498,952	8,989	(7,729)	5,491,223	8,977	(7,729)	5,483,495	8,964	(7,729)
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath		0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Total Intangible Plant			1,066,004,527	4,393,150	3,377,864	1,069,382,391	4,399,425	(647,370)	1,068,735,022	4,406,599	15,632,856	1,084,367,878	4,445,205	27,746,880	1,112,114,759	4,556,636	10,838,587
Hydro Production Plant:																	
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.126%	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-
Other Production Plant:																	
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:																	
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	5.852%	5,517,847	26,909	-	5,517,847	26,909	-	5,517,847	26,909	-	5,517,847	26,909	-	5,517,847	26,909	-
General Office	SO	5.965%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-
Washington	WA	3.801%	2,532,616	8,022	-	2,532,616	8,022	-	2,532,616	8,022	-	2,532,616	8,022	-	2,532,616	8,022	-
Eastern Wyoming	WYP	1.161%	4,580,607	4,431	-	4,580,607	4,431	-	4,580,607	4,431	-	4,580,607	4,431	-	4,580,607	4,431	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			14,985,595	48,396.18	-	14,985,595	48,396.18	-	14,985,595	48,396.18	-	14,985,595	48,396.18	-	14,985,595	48,396.18	-
Total Amortization			1,095,649,111	4,467,511	3,377,864	1,099,026,976	4,473,785	(647,370)	1,098,379,606	4,480,960	15,632,856	1,114,012,463	4,519,566	27,746,880	1,141,759,343	4,630,997	10,838,587
Total Depreciation & Amortization																	
			32,764,028,779	86,072,495	41,321,120	32,805,349,899	86,121,566	36,880,962	32,842,230,961	86,209,170	134,636,373	32,977,067,254	86,407,633	123,348,205	33,100,415,459	86,737,819	67,191,034

PacifiCorp
California General Rate Case - December 2023
Jun 2021 - Dec 2023 Depreciation & Amortization Expense

Description	Factor	2018 Rate	Adjusted EPIS Balance Jul 2023	Depreciation Expense Jul 2023	Adjustments	Adjusted EPIS Balance Aug 2023	Depreciation Expense Aug 2023	Adjustments	Adjusted EPIS Balance Sep 2023	Depreciation Expense Sep 2023	Adjustments	Adjusted EPIS Balance Oct 2023	Depreciation Expense Oct 2023	Adjustments	Adjusted EPIS Balance Nov 2023	Depreciation Expense Nov 2023	Adjustments
DEPRECIATION EXPENSE																	
Steam Production Plant:																	
Pre-merger Pacific	SG	5.018%	1,002,192.235	4,191,985	(411,968)	1,001,780.267	4,190,263	(411,968)	1,001,368.299	4,188,540	(411,968)	1,000,956.331	4,186,817	(411,968)	1,000,544.362	4,185,094	(411,968)
Pre-merger Utah	SG	3.571%	1,045,710.661	3,112,784	(538,554)	1,045,172.107	3,111,182	(538,554)	1,044,633.553	3,109,579	(538,554)	1,044,094.999	3,107,976	(538,554)	1,043,556.444	3,106,373	(538,554)
Post-merger	SG	5.325%	4,865,273.178	21,587,396	(3,506,876)	4,861,766.302	21,582,117	44,823,443	4,906,598.745	21,673,789	2,539,076	4,909,128.821	21,778,876	3,768,321	4,912,897.142	21,792,871	18,157,137
Geothermal - Bundel	SG	5.325%	29,402,029	130,473	-	29,402,029	130,473	-	29,402,029	130,473	-	29,402,029	130,473	-	29,402,029	130,473	-
Carbon	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	5.325%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	0.000%	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant			6,943,844,959	29,032,548.44	(4,457,398)	6,939,387,557	29,014,034.34	43,872,920	6,983,260,477	29,102,380.88	1,588,554	6,984,849,031	29,204,142.14	2,817,798	6,987,666,829	29,214,811.29	17,207,215
Hydro Production Plant:																	
Pre-merger Pacific	SG	2.210%	182,570,206	336,334	(50,121)	182,520,085	336,232	(50,121)	182,469,964	336,140	(50,121)	182,419,844	336,047	(50,121)	182,369,723	335,955	(50,121)
Pre-merger Utah	SG	3.181%	303,446,498	103,553	(32,867)	303,018,589	103,465	(32,867)	302,977,722	103,378	(32,867)	302,936,855	103,291	(32,867)	302,895,988	103,204	(32,867)
Post-merger	SG-P	2.741%	735,250,689	1,675,916	2,828,773	738,079,461	1,682,376	3,495,618	741,575,079	1,689,598	7,887,113	749,462,193	1,702,595	6,387,191	755,849,383	1,718,895	39,854,001
Post-merger	SG-U	4.692%	193,341,246	752,307	(101,594)	193,239,651	752,772	(101,594)	193,138,057	752,375	(101,594)	193,036,463	754,978	(101,594)	192,934,869	754,580	4,129,202
Klamath - New Capital	SG-P	20.000%	9,847,664	160,794	-	9,847,664	160,794	-	9,847,664	160,794	-	9,847,664	160,794	-	9,847,664	160,794	-
Klamath	0.000%	91,504,591	-	-	91,504,591	-	-	-	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-
Total Hydro Plant			1,251,357,851	3,028,894	2,644,191	1,254,002,041	3,038,640	3,311,036	1,257,313,077	3,045,285	7,702,531	1,260,015,609	3,057,706	6,202,609	1,271,218,217	3,073,429	43,900,215
Other Production Plant:																	
Pre-merger Utah	SG	0.000%	235,129	-	-	235,129	-	-	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	3.503%	1,941,878,937	5,871,535	(2,056,968)	1,939,819,969	5,865,597	(2,056,968)	1,937,763,001	5,859,593	34,188,611	1,971,951,612	5,706,491	(2,056,968)	1,969,894,644	5,753,389	506,882
Post-merger Wind	SG-W	4.223%	3,456,986,028	12,161,905	2,106,991	3,459,093,020	12,169,320	2,106,991	3,461,200,911	12,176,735	2,106,991	3,463,307,903	12,184,150	2,106,991	3,465,414,894	12,191,564	78,826,323
Black Cap Solar	OR	0.000%	427,347	-	5,292	432,639	-	5,292	437,932	-	5,292	443,224	-	5,292	448,516	-	5,292
Post-merger	SG	4.825%	89,690,935	360,729	(42,078)	89,648,859	360,560	(42,078)	89,606,783	360,391	(42,078)	89,564,707	360,221	(42,078)	89,522,631	360,052	(42,078)
Total Other Plant			5,489,217,277	18,194,168.79	13,240	5,489,230,516	18,195,476.76	13,240	5,489,243,756	18,196,717.80	36,258,619	5,525,502,575	18,250,861.70	13,240	5,525,515,815	18,305,005.59	79,296,421
Transmission Plant:																	
Pre-merger Pacific	SG	1.700%	475,596,960	673,844	(168,182)	475,428,778	673,605	(168,182)	475,260,596	673,367	(168,182)	475,092,414	673,129	(168,182)	474,924,231	672,891	(168,182)
Pre-merger Utah	SG	1.673%	613,286,953	855,202	(295,470)	612,991,383	854,790	(295,470)	612,695,914	854,378	(295,470)	612,400,444	853,966	(295,470)	612,104,974	853,555	(295,470)
Post-merger	SG	1.724%	7,047,184,538	10,114,639	13,199,646	7,060,384,184	10,132,175	27,474,249	7,087,858,432	10,161,387	83,195,495	7,151,053,920	10,228,507	21,763,565	7,172,817,485	10,297,525	73,493,725
Total Transmission Plant			8,136,068,351	11,643,684.80	12,735,994	8,148,804,346	11,660,570.58	27,010,596	8,175,814,942	11,689,132.75	62,731,835	8,238,546,778	11,753,602.35	21,299,913	8,259,846,691	11,813,970.50	72,940,075
Distribution Plant:																	
California	CA	2.757%	374,412,095	853,706	772,092	375,184,187	861,101	839,016	376,023,203	862,951	2,331,334	378,354,537	866,593	1,918,269	380,272,805	871,475	7,910,607
Oregon	OR	2.271%	2,553,255,070	4,817,774	4,653,458	2,557,908,527	4,837,206	8,321,084	2,566,229,611	4,849,485	86,993,430	2,653,223,041	4,939,691	9,824,525	2,663,047,567	5,031,319	33,353,969
Washington	WA	2.588%	632,286,888	1,360,869	1,674,634	633,961,522	1,365,627	912,851	634,874,373	1,368,418	1,136,622	636,011,094	1,370,628	8,018,829	644,029,924	1,380,502	2,111,462
Eastern Wyoming	WYP	2.685%	727,590,256	1,626,150	2,058,439	729,648,695	1,630,460	1,947,312	731,596,007	1,634,962	1,600,715	733,196,724	1,638,932	1,438,809	734,635,533	1,642,333	4,507,579
Utah	UT	2.540%	3,796,027,161	8,023,669	12,179,844	3,808,207,005	8,049,077	19,858,470	3,828,065,475	8,082,990	20,380,685	3,848,446,160	8,125,583	11,744,672	3,860,190,832	8,159,588	39,829,906
Idaho	ID	2.561%	454,958,998	969,267	1,902,772	456,861,768	973,036	2,058,280	458,920,048	977,283	1,672,620	460,592,669	981,244	1,427,905	462,020,174	984,352	1,563,758
Western Wyoming	WYU	2.682%	154,356,367	344,973	(27,785)	154,328,583	344,911	(27,785)	154,300,798	344,849	(27,785)	154,273,013	344,787	(27,785)	154,245,229	344,725	(27,785)
Total Distribution Plant			8,692,886,032	17,996,409.23	23,213,454	8,716,100,386	18,061,437.98	33,908,229	8,750,009,615	18,120,917.80	114,087,623	8,864,097,239	18,267,457.97	34,344,824	8,968,442,063	18,414,493.95	89,249,498
General Plant:																	
California	CA	2.021%	23,627,335	39,719	25,884	23,653,219	39,816	40,600	23,693,819	39,872	32,435	23,726,254	39,933	11,944	23,738,198	39,971	309,622
Oregon	OR	2.577%	244,591,472	523,953	1,575,992	246,167,465	526,938	1,867,105	248,034,570	530,635	1,226,370	249,260,940	533,957	1,284,541	250,545,480	536,663	43,726,857
Washington	WA	2.371%	47,219,948	93,220	227,490	47,447,338	93,537	81,245	47,528,582	93,642	173,532	47,702,115	94,094	(12,491)	47,689,624	94,253	724,086
Eastern Wyoming	WYP	2.539%	91,181,347	192,801	314,119	91,496,466	193,250	153,758	91,649,224	193,745	471,304	92,120,529	194,407	523,117	92,643,645	195,459	1,131,721
Utah	UT	2.215%	285,061,579	534,722	1,362,904	286,444,483	537,436	2,114,320	288,558,803	539,645	3,357,917	291,916,720	539,695	2,043,537	293,960,258	540,680	4,380,822
Idaho	ID	1.990%	55,542,910	92,028	154,122	55,697,032	92,227	101,151	55,798,183	92,439	154,369	55,952,551	92,651	222,177	56,174,728	92,963	493,703
Western Wyoming	WYU	2.182%	17,408,270	31,683	(31,708)	17,376,562	31,625	(31,708)	17,344,855	31,568	(31,708)	17,313,147	31,510	(31,708)	17,281,440	31,453	(31,708)
Post-merger Pacific	SG	2.093%	659,384	1,162	(13,917)	645,467	1,138	(13,917)	631,550	1,114	(13,917)	617,632	1,089	(13,917)	603,715	1,065	(13,917)
Pre-merger Utah	SG	1.231%	2,052,336	2,121	(30,778)	2,021,557	2,090	(30,778)	1,990,779	2,058	(30,778)	1,960,200	2,026	(30,778)	1,929,422	1,995	(30,778)
Post-merger	SG	3.438%	309,196,562	886,103	152,894	309,351,456	886,964	353,507	309,704,963	886,689	(176,750)	309,528,213	886,942	2,052,214	311,580,427	889,628	5,006,705
General Office	SG	5.656%	405,267,686	1,903,259	(165,213)	405,102,473	1,909,874	2,199,701	407,302,175	1,914,669	(248,595)	407,053,580	1,919,268	1,231,875	408,285,456	1,921,585	4,033,578
General Office	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SG	3.982%	223,232	-	-	223,232	-	-	223,232	-	-	223,232	-	-	223,232	-	-
Customer Service	CN	5.953%	14,809,878	73,717	(99,428)	14,710,449	73,224	(99,428)	14,611,021	72,731	(99,428)	14,511,592	72,237	(99,428)	14,412,164	71,744	(99,428)
Fuel Related	SE	3.632%	2,948,258	8,941	(14,898)	2,933,360	8,896	(14,898)	2,918,463	8,851	(14,898)	2,903,565	8,806	(14,898)	2,888,669	8,761	(14,898)
Total General Plant			1,499,810,297	4,374,170.99	3,457,453	1,503,267,750	4,386,756.59	6,720,659	1,509,988,419	4,399,598.47	4,736,854	1,514,738,272	4,413,358.09	7,166,185	1,521,954,457	4,426,949.33	59

PacificCorp
California General Rate Case - December 2023
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Description	Factor	2018 Rate	Adjusted EPIS Balance Jul 2023	Depreciation Expense Jul 2023	Adjustments	Adjusted EPIS Balance Aug 2023	Depreciation Expense Aug 2023	Adjustments	Adjusted EPIS Balance Sep 2023	Depreciation Expense Sep 2023	Adjustments	Adjusted EPIS Balance Oct 2023	Depreciation Expense Oct 2023	Adjustments	Adjusted EPIS Balance Nov 2023	Depreciation Expense Nov 2023	Adjustments
AMORTIZATION EXPENSE																	
Intangible Plant:																	
California	CA	0.367%	481,167	147	-	481,167	147	-	481,167	147	-	481,167	147	-	481,167	147	-
Customer Service	CN	6.456%	213,393,931	1,148,158	(34,194)	213,359,737	1,147,975	(34,194)	213,325,543	1,147,791	(34,194)	213,291,350	1,147,607	(34,194)	213,257,156	1,147,423	(34,194)
Pre-merger Utah	SG	2.611%	477,596	1,039	-	477,596	1,039	-	477,596	1,039	-	477,596	1,039	-	477,596	1,039	-
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	0.527%	4,368,989	1,919	(86)	4,368,903	1,919	(86)	4,368,816	1,919	(86)	4,368,730	1,919	(86)	4,368,644	1,919	(86)
Oregon	OR	0.254%	4,606,920	973	(363)	4,606,556	973	(363)	4,606,193	973	(363)	4,605,830	973	(363)	4,605,467	973	(363)
Fuel Related	SE	20.000%	(92,879)	(1,514)	(4,079)	(96,958)	(1,582)	(4,079)	(101,038)	(1,650)	(4,079)	(105,117)	(1,718)	(4,079)	(109,196)	(1,786)	(4,079)
Post-merger	SG	3.402%	209,110,055	592,941	(62,928)	209,047,128	592,763	(62,928)	208,984,200	592,584	(62,928)	208,921,272	592,406	(62,928)	208,858,345	592,227	(62,928)
Hydro Relicensing	SG-P	2.593%	103,338,435	223,290	(4,666)	103,333,770	223,280	(4,666)	103,329,104	223,270	(4,666)	103,324,438	223,260	(4,666)	103,319,773	223,250	(4,666)
Hydro Relicensing	SG-U	3.225%	9,641,886	25,935	(14,920)	9,626,966	25,895	(14,920)	9,612,046	25,855	(14,920)	9,597,125	25,815	(14,920)	9,582,205	25,774	(14,920)
General Office	SG	6.156%	522,179,376	2,650,434	(357,025)	521,822,351	2,677,649	(357,025)	521,465,326	2,677,943	(357,025)	521,108,301	2,678,236	(357,025)	520,751,276	2,678,530	(357,025)
Utah	UT	-0.148%	(26,176,634)	3,234	(561)	(26,177,165)	3,234	(561)	(26,177,756)	3,234	(561)	(26,178,347)	3,234	(561)	(26,178,938)	3,234	(561)
Washington	WA	0.155%	2,036,986	262	-	2,036,986	262	-	2,036,986	262	-	2,036,986	262	-	2,036,986	262	-
Eastern Wyoming	WYP	1.960%	5,475,766	8,951	(7,729)	5,468,038	8,939	(7,729)	5,460,309	8,926	(7,729)	5,452,580	8,913	(7,729)	5,444,852	8,901	(7,729)
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath	0.000%	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-	-
Total Intangible Plant			1,122,953,346	4,655,771	(486,552)	1,122,466,794	4,682,493	341,954	1,122,808,749	4,682,294	(486,780)	1,122,321,969	4,682,093	660,210	1,122,982,180	4,682,709	14,100,786
Hydro Production Plant:																	
Pre-merger Pacific	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	2.126%	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-
Post-merger	SG-U	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant			14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-	14,658,989	25,975	-
Other Production Plant:																	
Post-merger	SG	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:																	
California	CA	0.000%	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-	505,860	-	-
General Office	CN	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	5.852%	5,517,847	26,909	-	5,517,847	26,909	-	5,517,847	26,909	-	5,517,847	26,909	-	5,517,847	26,909	-
General Office	SO	5.969%	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-	1,815,339	9,024	-
Utah	UT	0.000%	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-	33,127	-	-
Washington	WA	3.801%	2,532,616	8,022	-	2,532,616	8,022	-	2,532,616	8,022	-	2,532,616	8,022	-	2,532,616	8,022	-
Eastern Wyoming	WYP	1.161%	4,580,607	4,431	-	4,580,607	4,431	-	4,580,607	4,431	-	4,580,607	4,431	-	4,580,607	4,431	-
Western Wyoming	WYU	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant			14,985,595	48,396.18	-	14,985,595	48,396.18	-	14,985,595	48,396.18	-	14,985,595	48,396.18	-	14,985,595	48,396.18	-
Total Amortization			1,152,597,930	4,730,132	(486,552)	1,152,111,379	4,756,854	341,954	1,152,453,333	4,756,654	(486,780)	1,151,966,554	4,756,454	660,210	1,152,626,764	4,757,070	14,100,786
Total Depreciation & Amortization																	
			33,167,606,494	89,000,008	37,120,392	33,204,726,885	89,113,770	115,179,635	33,319,906,520	89,310,687	226,662,437	33,546,568,957	89,703,580	72,504,779	33,619,093,736	90,005,730	376,310,575

PacificCorp
California General Rate Case - December 2023
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Description	Factor	2018 Rate	Adjusted EPIS Balance Dec 2023	Depreciation Expense Dec 2023	Test Period Depreciation Expense
DEPRECIATION EXPENSE					
Steam Production Plant:					
Pre-merger Pacific	SG	5.018%	1,000,132,394	4,183,371	50,314,161
Pre-merger Utah	SG	3.571%	1,043,017,890	3,104,771	37,363,027
Post-merger	SG	5.325%	4,551,054,879	21,841,520	259,765,276
Geothermal - Bundel	SG	5.325%	29,402,029	130,473	1,565,676
Carbon	SG		-	-	-
Pollution Control Equipment	SG	5.325%	-	-	-
Pollution Control Equipment	SG	0.000%	-	-	-
Post-merger	SG	0.000%	1,266,851	-	-
Total Steam Plant			7,004,674,044	29,260,135	349,008,143
Hydro Production Plant:					
Pre-merger Pacific	SG	2.210%	182,319,602	335,863	4,036,446
Pre-merger Utah	SG	3.181%	38,879,122	103,117	1,243,154
Post-merger	SG-P	2.741%	795,703,384	1,771,697	20,041,827
Post-merger	SG-U	4.692%	197,094,071	762,454	8,645,441
Klamath - New Capital	SG-P	20.000%	9,647,664	160,794	1,929,533
Klamath		0.000%	91,504,591	-	-
Total Hydro Plant			1,315,118,433	3,133,626	36,096,402
Other Production Plant:					
Pre-merger Utah	SG	0.000%	235,129	-	-
Post-merger	SG	3.503%	1,970,401,528	5,751,127	68,361,089
Post-merger Wind	SG-W	4.223%	3,544,241,218	12,333,972	146,033,366
Black Cap Solar	OR	0.000%	453,808	-	-
Post-merger	SG	4.829%	89,480,555	359,883	4,323,084
Total Other Plant			5,604,812,236	18,444,981,69	218,718,439
Transmission Plant:					
Pre-merger Pacific	SG	1.700%	474,756,049	672,652	8,087,554
Pre-merger Utah	SG	1.673%	611,809,505	853,143	10,264,898
Post-merger	SG	1.724%	7,246,221,211	10,265,875	121,482,294
Total Transmission Plant			8,332,786,765	11,881,670,28	139,834,746
Distribution Plant:					
California	CA	2.757%	388,183,413	882,766	10,080,881
Oregon	OR	2.271%	2,696,401,536	5,072,184	57,949,759
Washington	WA	2.288%	648,141,398	1,391,427	16,303,496
Eastern Wyoming	WYP	2.685%	739,143,112	1,648,966	19,492,957
Utah	UT	2.540%	3,900,020,738	8,214,179	95,817,645
Idaho	ID	2.561%	463,563,032	987,745	11,616,159
Western Wyoming	WYU	2.682%	154,217,444	344,863	4,140,090
Total Distribution Plant			8,987,691,560	18,541,949,33	215,400,947
General Plant:					
California	CA	2.021%	24,047,820	40,242	476,983
Oregon	OR	2.577%	294,272,337	584,983	6,337,923
Washington	WA	2.371%	48,413,710	94,956	1,122,209
Eastern Wyoming	WYP	2.539%	93,775,367	197,209	2,304,170
Utah	UT	2.215%	298,341,080	546,608	6,308,286
Idaho	ID	1.590%	56,668,431	93,357	1,104,620
Western Wyoming	WYU	2.182%	17,249,732	31,395	380,543
Pre-merger Pacific	SG	2.093%	589,798	1,041	14,094
Pre-merger Utah	SG	1.231%	1,698,644	1,963	25,644
Post-merger	SG	3.438%	316,587,132	899,739	10,672,914
General Office	SG	5.656%	412,319,034	1,933,995	22,888,605
General Office	SG	0.000%	-	-	-
General Office	SG	3.982%	223,232	741	8,888
Customer Service	CN	5.953%	14,312,735	71,251	887,565
Fuel Related	SE	3.632%	2,871,770	8,716	107,563
Total General Plant			1,581,570,822	4,506,394,21	52,640,099
Mining Plant:					
Coal Mine	SE	0.000%	1,822,901	-	-
Total Mining Plant			1,822,901	-	-
Total Depreciation Expense			32,828,676,761	85,768,056	1,011,698,686

PacifiCorp
California General Rate Case - December 2023
Jun 2021 - Dec 2023 Depreciation & Amortization Expense

Description	Factor	2018 Rate	Adjusted EPIS Balance Dec 2023	Depreciation Expense Dec 2023	Test Period Depreciation Expense
AMORTIZATION EXPENSE					
Intangible Plant:					
California	CA	0.367%	481,167	147	1,765
Customer Service	CN	6.456%	213,222,962	1,147,239	13,779,006
Pre-merger Utah	SG	2.611%	477,596	1,036	12,470
Pre-merger Pacific	SG	0.000%	-	-	-
Idaho	ID	0.527%	4,368,558	1,919	23,031
Oregon	OR	0.254%	4,805,103	973	11,681
Fuel Related	SE	20.000%	(113,276)	(1,854)	(17,760)
Post-merger	SG	3.402%	208,795,417	592,049	7,116,363
Hydro Relicensing	SG-P	2.593%	103,315,107	223,240	2,678,541
Hydro Relicensing	SG-U	3.225%	9,567,284	25,734	311,459
General Office	SO	6.156%	536,956,627	2,717,868	30,638,541
Utah	UT	-0.148%	(26,179,441)	3,234	38,807
Washington	WA	0.155%	2,036,886	262	3,148
Eastern Wyoming	WYP	1.960%	5,437,123	8,888	107,492
Western Wyoming	WYU	0.000%	-	-	-
Klamath		0.000%	74,111,750	-	-
Total Intangible Plant			1,137,082,665	4,720,739	54,705,545
Hydro Production Plant:					
Pre-merger Pacific	SG	0.000%	-	-	-
Post-merger	SG-P	2.126%	14,658,989	25,975	311,696
Post-merger	SG-U	0.000%	-	-	-
Total Hydro Plant			14,658,989	25,975	311,696
Other Production Plant:					
Post-merger	SG	0.000%	-	-	-
Total Other Plant			-	-	-
General Plant:					
California	CA	0.000%	505,860	-	-
General Office	CN	0.000%	-	-	-
Oregon	OR	5.852%	5,517,847	26,909	322,905
General Office	SO	5.965%	1,815,339	9,024	108,292
Utah	UT	0.000%	33,127	-	-
Washington	WA	3.801%	2,532,816	8,022	96,268
Eastern Wyoming	WYP	1.161%	4,580,607	4,431	53,169
Western Wyoming	WYU	0.000%	-	-	-
Total General Plant			14,985,595	48,386.18	580,634
Total Amortization			1,166,727,550	4,795,100	55,597,875
Total Depreciation & Amortization			33,995,404,311	90,564,156	1,067,298,560
Total Not Including Mining					Ref. 6.1.3 1,067,298,560

PacifiCorp
California General Rate Case - December 2023
Depreciation and Amortization Reserve

PAGE 6.2

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Depreciation Reserve	108SP	3	(91,225,203)	SG	1.467%	(1,338,544)	
Steam Depreciation Reserve	108SP	3	(62,251,114)	SG	1.467%	(913,408)	
Steam Depreciation Reserve	108SP	3	(412,616,705)	SG	1.467%	(6,054,309)	
Steam Depreciation Reserve	108SP	3	-	SG	1.467%	-	
Hydro Depreciation Reserve	108HP	3	21,615,935	SG	1.467%	317,170	
Hydro Depreciation Reserve	108HP	3	(1,721,989)	SG	1.467%	(25,267)	
Hydro Depreciation Reserve	108HP	3	(59,725,140)	SG-P	1.467%	(876,345)	
Hydro Depreciation Reserve	108HP	3	(13,777,282)	SG-U	1.467%	(202,154)	
Other Depreciation Reserve	108OP	3	-	SG	1.467%	-	
Other Depreciation Reserve	108OP	3	(85,008,630)	SG	1.467%	(1,247,328)	
Other Depreciation Reserve	108OP	3	(282,317,873)	SG-W	1.467%	(4,142,439)	
Other Depreciation Reserve	108OP	3	-	OR	0.000%	-	
Other Depreciation Reserve	108OP	3	(7,523,322)	SG	1.467%	(110,389)	
Transmission Depreciation Reserve	108TP	3	(12,205,682)	SG	1.467%	(179,093)	
Transmission Depreciation Reserve	108TP	3	(13,554,274)	SG	1.467%	(198,881)	
Transmission Depreciation Reserve	108TP	3	(204,594,202)	SG	1.467%	(3,002,003)	
Distribution Depreciation Reserve	108360	3	(2,254,639)	CA	100.000%	(113,187)	
Distribution Depreciation Reserve	108361	3	(4,273,893)	CA	100.000%	(214,557)	
Distribution Depreciation Reserve	108362	3	(35,462,147)	CA	100.000%	(1,780,263)	
Distribution Depreciation Reserve	108364	3	(46,345,127)	CA	100.000%	(2,326,608)	
Distribution Depreciation Reserve	108365	3	(29,163,354)	CA	100.000%	(1,464,052)	
Distribution Depreciation Reserve	108366	3	(14,468,882)	CA	100.000%	(726,364)	
Distribution Depreciation Reserve	108367	3	(33,752,971)	CA	100.000%	(1,694,459)	
Distribution Depreciation Reserve	108368	3	(51,090,811)	CA	100.000%	(2,564,850)	
Distribution Depreciation Reserve	108369	3	(31,593,327)	CA	100.000%	(1,586,041)	
Distribution Depreciation Reserve	108370	3	(8,648,178)	CA	100.000%	(434,154)	
Distribution Depreciation Reserve	108371	3	(299,009)	CA	100.000%	(15,011)	
Distribution Depreciation Reserve	108373	3	(2,141,365)	CA	100.000%	(107,500)	
General Depreciation Reserve	108GP	3	(1,086,314)	CA	100.000%	(1,086,314)	
General Depreciation Reserve	108GP	3	(13,228,247)	OR	0.000%	-	
General Depreciation Reserve	108GP	3	(1,430,015)	WA	0.000%	-	
General Depreciation Reserve	108GP	3	(2,478,069)	WYP	0.000%	-	
General Depreciation Reserve	108GP	3	(12,664,887)	UT	0.000%	-	
General Depreciation Reserve	108GP	3	(3,354,911)	ID	0.000%	-	
General Depreciation Reserve	108GP	3	(887,576)	WYU	0.000%	-	
General Depreciation Reserve	108GP	3	256,500	SG	1.467%	3,764	
General Depreciation Reserve	108GP	3	509,074	SG	1.467%	7,470	
General Depreciation Reserve	108GP	3	(15,951,534)	SG	1.467%	(234,056)	
General Depreciation Reserve	108GP	3	(12,423,543)	SO	2.252%	(279,839)	
General Depreciation Reserve	108GP	3	-	SG	1.467%	-	
General Depreciation Reserve	108GP	3	(23,482)	SG	1.467%	(345)	
General Depreciation Reserve	108GP	3	472,548	CN	2.344%	11,077	
General Depreciation Reserve	108GP	3	57,665	SE	1.413%	815	
Mining Depreciation Reserve	108MP	3	-	SE	1.413%	-	
			<u>(1,546,631,977)</u>			<u>(32,577,465)</u>	6.2.2

Description of Adjustment:

This adjustment steps forward the depreciation and amortization reserve through the Test Period. This adjustment reflects the 13-month average methodology used for including electric plant in service items in rate base.

PacifiCorp
California General Rate Case - December 2023
(cont.) Depreciation and Amortization Reserve

PAGE 6.2.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Rate Base:							
Intangible Amortization Reserve	111IP	3	(3,530)	CA	100.000%	(3,530)	
Intangible Amortization Reserve	111IP	3	(26,789,056)	CN	2.344%	(627,947)	
Intangible Amortization Reserve	111IP	3	(44,002)	ID	0.000%	-	
Intangible Amortization Reserve	111IP	3	(24,941)	SG	1.467%	(366)	
Intangible Amortization Reserve	111IP	3	(14,666)	OR	0.000%	-	
Intangible Amortization Reserve	111IP	3	114,320	SE	1.413%	1,616	
Intangible Amortization Reserve	111IP	3	(12,772,594)	SG	1.467%	(187,412)	
Intangible Amortization Reserve	111IP	3	(5,249,941)	SG-P	1.467%	(77,032)	
Intangible Amortization Reserve	111IP	3	(276,096)	SG-U	1.467%	(4,051)	
Intangible Amortization Reserve	111IP	3	(29,517,180)	SO	2.252%	(664,872)	
Intangible Amortization Reserve	111IP	3	-	SG	1.467%	-	
Intangible Amortization Reserve	111IP	3	(64,121)	UT	0.000%	-	
Intangible Amortization Reserve	111IP	3	(6,297)	WA	0.000%	-	
Intangible Amortization Reserve	111IP	3	(33,047)	WYP	0.000%	-	
Intangible Amortization Reserve	111IP	3	-	WYU	0.000%	-	
Intangible Amortization Reserve	111IP	3	-	SG	1.467%	-	
Hydro Amortization Reserve	111HP	3	-	SG	1.467%	-	
Hydro Amortization Reserve	111HP	3	(623,391)	SG-P	1.467%	(9,147)	
Hydro Amortization Reserve	111HP	3	-	SG-U	1.467%	-	
Other Amortization Reserve	111OP	3	-	SG	1.467%	-	
General Amortization Reserve	111GP	3	-	CA	100.000%	-	
General Amortization Reserve	111GP	3	-	CN	2.344%	-	
General Amortization Reserve	111GP	3	-	SG	1.467%	-	
General Amortization Reserve	111GP	3	(645,809)	OR	0.000%	-	
General Amortization Reserve	111GP	3	(216,584)	SO	2.252%	(4,879)	
General Amortization Reserve	111GP	3	-	UT	0.000%	-	
General Amortization Reserve	111GP	3	(192,537)	WA	0.000%	-	
General Amortization Reserve	111GP	3	(106,338)	WYP	0.000%	-	
General Amortization Reserve	111GP	3	-	WYU	0.000%	-	
			<u>(76,465,811)</u>			<u>(1,577,620)</u>	6.2.3
Total Adjustment			<u>(1,623,097,787)</u>			<u>(34,155,086)</u>	

Description of Adjustment:

This adjustment steps forward the depreciation and amortization reserve through the Test Period. This adjustment reflects the 13-month average methodology used for including electric plant in service items in rate base.

PacifiCorp
California General Rate Case - December 2023
Depreciation and Amortization Reserve Summary

Description	Account	Factor	12 ME Jun 2021	Test Period	Adjustment to
			Reserve	Reserve (13 Month Average)	Test Period
DEPRECIATION RESERVE					
Steam Production Plant:					
Pre-merger Pacific	108SP	SG	(749,221,847)	(840,447,050)	(91,225,203)
Pre-merger Utah	108SP	SG	(719,880,716)	(782,131,831)	(62,251,114)
Post-merger	108SP	SG	(1,901,219,938)	(2,313,836,643)	(412,616,705)
Post-merger	108SP	SG	-	-	-
Total Steam Plant			(3,370,322,501)	(3,936,415,523)	(566,093,022)
Hydro Production Plant:					
Pre-merger Pacific	108HP	SG	(169,356,335)	(147,740,400)	21,615,935
Pre-merger Utah	108HP	SG	(31,496,322)	(33,218,312)	(1,721,989)
Post-merger	108HP	SG-P	(233,526,380)	(293,251,521)	(59,725,140)
Post-merger	108HP	SG-U	(62,385,722)	(76,163,004)	(13,777,282)
Total Hydro Plant			(496,764,760)	(550,373,237)	(53,608,477)
Other Production Plant:					
Pre-merger Utah	108OP	SG	-	-	-
Post-merger	108OP	SG	(482,707,852)	(567,716,482)	(85,008,630)
Post-merger - Wind	108OP	SG-WV	401,424,897	119,107,023	(282,317,873)
Black Cap Solar	108OP	OR	-	-	-
Post-merger	108OP	SG	(43,837,829)	(51,361,151)	(7,523,322)
Total Other Plant			(125,120,785)	(499,970,610)	(374,849,825)
Transmission Plant:					
Pre-merger Pacific	108TP	SG	(353,157,214)	(365,362,895)	(12,205,682)
Pre-merger Utah	108TP	SG	(426,788,101)	(440,342,374)	(13,554,274)
Post-merger	108TP	SG	(1,221,447,907)	(1,426,042,109)	(204,594,202)
Total Transmission Plant			(2,001,393,221)	(2,231,747,379)	(230,354,157)
Distribution Plant:					
California	108364	CA	(150,707,932)	(163,734,978)	(13,027,046)
Oregon	108364	OR	(1,085,987,789)	(1,134,963,391)	(48,975,603)
Washington	108364	WA	(273,678,015)	(295,805,395)	(22,127,380)
Eastern Wyoming	108364	WYP	(289,764,719)	(315,103,014)	(25,338,296)
Utah	108364	UT	(1,071,716,019)	(1,198,166,899)	(126,450,880)
Idaho	108364	ID	(158,999,969)	(174,943,753)	(15,943,784)
Western Wyoming	108364	WYU	(62,150,629)	(69,781,344)	(7,630,715)
Total Distribution Plant			(3,093,005,071)	(3,352,498,774)	(259,493,704)
General Plant:					
California	108GP	CA	(7,256,531)	(8,342,845)	(1,086,314)
Oregon	108GP	OR	(98,593,172)	(111,821,419)	(13,228,247)
Washington	108GP	WA	(24,976,433)	(26,406,448)	(1,430,015)
Eastern Wyoming	108GP	WYP	(27,328,344)	(29,806,413)	(2,478,069)
Utah	108GP	UT	(92,748,344)	(105,413,231)	(12,664,887)
Idaho	108GP	ID	(19,950,503)	(23,305,414)	(3,354,911)
Western Wyoming	108GP	WYU	(6,737,606)	(7,625,182)	(887,576)
Pre-merger Pacific	108GP	SG	(715,242)	(458,742)	256,500
Pre-merger Utah	108GP	SG	(1,951,711)	(1,442,637)	509,074
Post-merger	108GP	SG	(127,433,166)	(143,384,700)	(15,951,534)
General Office	108GP	SO	(116,526,662)	(128,950,205)	(12,423,543)
General Office	108GP	SG	-	-	-
General Office	108GP	SG	(130,406)	(153,888)	(23,482)
Customer Service	108GP	CN	(7,270,206)	(6,797,658)	472,548
Fuel Related	108GP	SE	(1,538,215)	(1,480,550)	57,665
Total General Plant			(533,156,539)	(595,389,331)	(62,232,792)
Mining Plant:					
Coal Mine	108MP	SE	-	-	-
Total Mining Plant			-	-	-
Total Depreciation Reserve			(9,619,762,877)	(11,166,394,854)	(1,546,631,977)
Ref 6.2					

PacifiCorp
California General Rate Case - December 2023
Depreciation and Amortization Reserve Summary

Description	Account	Factor	12 ME Jun 2021	Test Period	Adjustment to
			Reserve	Reserve (13 Month Average)	Test Period
AMORTIZATION RESERVE					
Intangible Plant:					
California	111IP	CA	(6,202)	(9,733)	(3,530)
Customer Service	111IP	CN	(162,639,670)	(189,428,726)	(26,789,056)
Idaho	111IP	ID	(976,939)	(1,020,941)	(44,002)
Pre-merger Utah	111IP	SG	(397,058)	(421,999)	(24,941)
Oregon	111IP	OR	(129,177)	(143,842)	(14,666)
Fuel Related	111IP	SE	(1,897)	112,423	114,320
Post-merger	111IP	SG	(105,977,548)	(118,750,142)	(12,772,594)
Hydro Relicensing	111IP	SG-P	(114,544,697)	(119,794,638)	(5,249,941)
Hydro Relicensing	111IP	SG-U	(5,755,401)	(6,031,498)	(276,096)
General Office	111IP	SO	(316,598,295)	(346,115,474)	(29,517,180)
Pre-merger Pacific	111IP	SG	-	-	-
Utah	111IP	UT	31,976,724	31,912,603	(64,121)
Washington	111IP	WA	(10,692)	(16,988)	(6,297)
Eastern Wyoming	111IP	WYP	(375,132)	(408,179)	(33,047)
Western Wyoming	111IP	WYU	-	-	-
General Office	111IP	SG	-	-	-
Total Intangible Plant			(675,435,985)	(750,117,135)	(74,681,151)
Hydro Production Plant:					
Pre-merger Pacific	111HP	SG	-	-	-
Post-merger	111HP	SG-P	(3,139,235)	(3,762,626)	(623,391)
Post-merger	111HP	SG-U	-	-	-
Total Hydro Plant			(3,139,235)	(3,762,626)	(623,391)
Other Production Plant:					
Post-merger	111OP	SG	-	-	-
Total Other Plant			-	-	-
General Plant:					
California	111GP	CA	(505,860)	(505,860)	-
General Office	111GP	CN	-	-	-
Idaho	111GP	ID	(333,771)	(333,771)	-
Oregon	111GP	OR	(4,741,005)	(5,386,814)	(645,809)
General Office	111GP	SO	(1,174,857)	(1,391,441)	(216,584)
Utah	111GP	UT	(33,127)	(33,127)	-
Washington	111GP	WA	(1,855,482)	(2,048,019)	(192,537)
Eastern Wyoming	111GP	WYP	(4,454,478)	(4,560,816)	(106,338)
Western Wyoming	111GP	WYU	-	-	-
Total General Plant			(13,098,578)	(14,259,847)	(1,161,268)
Total Amortization Reserve			(691,673,798)	(768,139,608)	(76,465,811)
					Ref 6.2.1
Total Depreciation & Amortization Reserve			(10,311,436,675)	(11,934,534,462)	(1,623,097,787)
				Ref. 6.2.13	

PacifiCorp
California General Rate Case - December 2023
Jun 2021 - Dec 2023 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jun 2021		Adjusted Reserve Balance Jul 2021		Adjusted Reserve Balance Aug 2021		Adjusted Reserve Balance Sep 2021		Adjusted Reserve Balance Oct 2021		Adjusted Reserve Balance Nov 2021		Adjusted Reserve Balance Dec 2021		
		Balance	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Adjustments	
DEPRECIATION RESERVE																
Steam Production Plant:																
Pre-merger Pacific	SG	(749,221,847)	(3,821,365)	(753,043,212)	(3,819,642)	(756,862,855)	(3,817,920)	(760,680,774)	(3,816,197)	(764,496,971)	(3,814,474)	(768,311,445)	(3,812,751)	(772,124,196)	(3,811,028)	
Pre-merger Utah	SG	(719,880,716)	(2,612,595)	(722,493,411)	(2,611,092)	(725,104,504)	(2,609,490)	(727,713,993)	(2,607,887)	(730,321,880)	(2,606,284)	(732,928,165)	(2,604,682)	(735,532,846)	(2,603,079)	
Post-merger	SG	(1,880,978,686)	(16,857,400)	(1,907,837,086)	(16,852,524)	(1,924,088,610)	(16,844,383)	(1,941,534,492)	(16,862,223)	(1,959,397,315)	(16,885,991)	(1,975,283,306)	(16,903,511)	(1,992,188,554)	(16,913,110)	
Geothermal - Bundell	SG	(10,240,252)	(130,473)	(10,370,725)	(130,473)	(10,501,198)	(130,473)	(10,631,671)	(130,473)	(10,762,144)	(130,473)	(10,892,617)	(130,473)	(11,023,090)	(130,473)	
Carbon	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Post-merger	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Steam Plant		(3,370,322,501)	(23,421,933)	(3,393,744,434)	(23,413,732)	(3,417,158,166)	(23,402,785)	(3,440,560,931)	(23,417,379)	(3,463,978,310)	(23,437,222)	(3,487,415,532)	(23,451,156)	(3,510,866,688)	(23,457,690)	
Hydro Production Plant:																
Pre-merger Pacific	SG	(140,844,465)	(288,419)	(141,132,884)	(288,327)	(141,421,211)	(288,235)	(141,709,446)	(288,142)	(141,997,588)	(288,050)	(142,285,638)	(287,958)	(142,573,595)	(287,865)	
Pre-merger Utah	SG	(31,496,322)	(72,777)	(31,569,099)	(72,690)	(31,641,789)	(72,603)	(31,714,392)	(72,516)	(31,786,908)	(72,428)	(31,859,336)	(72,341)	(31,931,677)	(72,254)	
Post-merger	SG-P	(168,283,206)	(1,117,512)	(169,400,720)	(1,116,763)	(170,517,483)	(1,117,835)	(171,635,316)	(1,121,109)	(172,756,406)	(1,122,316)	(173,883,742)	(1,146,750)	(175,030,462)	(1,161,854)	
Post-merger	SG-U	(62,385,722)	(519,924)	(62,905,646)	(520,048)	(63,425,694)	(520,809)	(63,946,503)	(522,225)	(64,468,728)	(525,314)	(64,994,042)	(541,588)	(65,535,610)	(554,980)	
Klamath - New Capital	SG-P	(324,034)	(45,065)	(369,098)	(45,065)	(414,163)	(47,406)	(461,569)	(50,359)	(511,928)	(60,244)	(572,173)	(69,519)	(641,692)	(69,519)	
Klamath	SG-P	(93,431,009)	-	(93,431,009)	-	(93,431,009)	-	(93,431,009)	-	(93,431,009)	-	(93,431,009)	-	(93,431,009)	-	
Total Hydro Plant		(496,764,760)	(2,043,697)	(498,808,457)	(2,042,892)	(500,851,349)	(2,046,888)	(502,898,237)	(2,054,350)	(504,952,587)	(2,073,353)	(507,025,940)	(2,118,136)	(509,144,076)	(2,146,472)	
Other Production Plant:																
Pre-merger Utah	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Post-merger	SG	(482,707,852)	(3,480,877)	(486,188,729)	(3,474,960)	(489,663,679)	(3,469,005)	(493,132,684)	(3,504,630)	(496,637,314)	(3,540,846)	(500,178,100)	(3,536,023)	(503,714,183)	(3,530,719)	
Post-merger Wind	SG-W	401,424,897	(11,549,156)	389,875,740	(11,613,358)	378,262,382	(11,645,012)	366,617,371	(11,696,467)	354,918,903	(11,737,264)	343,181,639	(11,748,921)	331,432,719	(11,756,797)	
Black Cap Solar	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Post-merger	SG	(43,837,829)	(300,707)	(44,138,536)	(303,183)	(44,441,720)	(309,649)	(44,751,369)	(316,114)	(45,067,482)	(315,956)	(45,383,438)	(315,797)	(45,699,235)	(315,633)	
Total Other Plant		(125,120,785)	(15,330,740)	(140,451,525)	(15,391,492)	(155,843,017)	(15,423,666)	(171,296,682)	(15,519,211)	(186,785,893)	(15,594,065)	(202,379,958)	(15,600,741)	(217,980,700)	(15,603,149)	
Transmission Plant:																
Pre-merger Pacific	SG	(353,157,214)	(511,379)	(353,668,593)	(511,141)	(354,179,734)	(510,903)	(354,690,637)	(510,655)	(355,201,301)	(510,426)	(355,711,728)	(510,188)	(356,221,916)	(509,950)	
Pre-merger Utah	SG	(426,788,101)	(569,619)	(427,357,719)	(569,207)	(427,928,926)	(568,795)	(428,495,721)	(568,383)	(429,064,104)	(567,971)	(429,632,076)	(567,559)	(430,198,634)	(567,147)	
Post-merger	SG	(1,221,447,907)	(8,178,932)	(1,229,626,839)	(8,185,870)	(1,237,812,709)	(8,198,049)	(1,246,010,758)	(8,239,198)	(1,254,249,616)	(8,296,886)	(1,262,546,782)	(8,353,539)	(1,270,900,321)	(8,383,048)	
Total Transmission Plant		(2,001,393,221)	(9,259,930)	(2,010,653,151)	(9,266,218)	(2,019,919,369)	(9,277,747)	(2,029,197,116)	(9,318,205)	(2,038,515,321)	(9,375,264)	(2,047,890,585)	(9,431,286)	(2,057,321,871)	(9,460,145)	
Distribution Plant:																
California	CA	(150,707,932)	(461,583)	(151,169,515)	(462,606)	(151,632,121)	(464,726)	(152,096,847)	(467,601)	(152,564,448)	(481,802)	(153,046,250)	(496,013)	(153,542,263)	(498,319)	
Oregon	OR	(1,085,987,789)	(1,852,942)	(1,087,840,731)	(1,859,727)	(1,089,700,456)	(1,877,531)	(1,091,577,969)	(1,895,690)	(1,093,473,678)	(1,902,286)	(1,095,378,944)	(1,913,221)	(1,097,289,166)	(1,922,914)	
Washington	WA	(273,878,015)	(864,656)	(274,542,671)	(868,009)	(275,410,680)	(870,863)	(276,281,563)	(873,412)	(277,154,976)	(875,227)	(278,030,202)	(877,312)	(278,907,515)	(879,414)	
Eastern Wyoming	WYP	(289,764,719)	(989,340)	(290,754,059)	(993,097)	(291,747,156)	(997,161)	(292,744,317)	(1,002,046)	(293,746,365)	(1,006,472)	(294,752,837)	(1,023,466)	(295,776,303)	(1,039,721)	
Utah	UT	(1,071,716,019)	(4,830,716)	(1,076,546,735)	(4,852,741)	(1,081,389,476)	(4,884,403)	(1,086,283,879)	(4,930,997)	(1,091,214,876)	(4,994,686)	(1,096,179,561)	(4,999,599)	(1,101,179,161)	(5,035,006)	
Idaho	ID	(158,996,968)	(600,219)	(159,600,188)	(602,170)	(160,222,359)	(605,608)	(160,868,017)	(611,833)	(161,419,850)	(620,402)	(162,043,252)	(634,072)	(162,677,304)	(639,500)	
Western Wyoming	WYU	(62,150,629)	(318,679)	(62,469,308)	(318,617)	(62,787,924)	(318,554)	(63,106,479)	(318,492)	(63,424,971)	(318,430)	(63,743,401)	(318,368)	(64,061,769)	(318,306)	
Total Distribution Plant		(3,093,005,071)	(9,918,135)	(3,102,923,206)	(9,956,968)	(3,112,880,174)	(10,018,916)	(3,122,899,090)	(10,100,074)	(3,132,999,164)	(10,172,285)	(3,143,171,449)	(10,262,052)	(3,153,433,501)	(10,333,199)	
General Plant:																
California	CA	(7,256,531)	(44,765)	(7,301,296)	(44,714)	(7,346,010)	(44,673)	(7,390,684)	(44,675)	(7,435,359)	(44,671)	(7,480,030)	(44,613)	(7,524,643)	(44,605)	
Oregon	OR	(98,583,172)	(524,632)	(99,117,803)	(524,315)	(99,642,168)	(524,798)	(100,166,957)	(525,086)	(100,693,653)	(525,793)	(101,222,446)	(537,369)	(101,759,815)	(545,320)	
Washington	WA	(24,976,433)	(58,825)	(25,035,258)	(58,612)	(25,093,869)	(58,687)	(25,152,556)	(58,659)	(25,211,511)	(59,061)	(25,270,572)	(59,162)	(25,329,754)	(59,225)	
Eastern Wyoming	WYP	(27,328,344)	(92,732)	(27,421,076)	(92,768)	(27,513,521)	(92,768)	(27,606,289)	(93,645)	(27,699,934)	(94,411)	(27,794,345)	(97,596)	(27,891,941)	(100,834)	
Utah	UT	(92,748,344)	(480,911)	(93,229,255)	(482,809)	(93,712,063)	(485,314)	(94,197,377)	(488,490)	(94,685,868)	(493,239)	(95,179,107)	(501,959)	(95,681,866)	(510,340)	
ID	ID	(19,850,503)	(136,126)	(20,086,628)	(136,066)	(20,222,694)	(136,126)	(20,358,820)	(136,456)	(20,495,276)	(136,878)	(20,632,154)	(137,960)	(20,770,148)	(139,098)	
Western Wyoming	WYU	(6,737,606)	(37,662)	(6,775,268)	(37,605)	(6,812,873)	(37,547)	(6,850,420)	(37,489)	(6,887,909)	(37,432)	(6,925,341)	(37,374)	(6,962,714)	(37,316)	
Pre-merger Pacific	SG	(715,242)	10,401	(704,841)	10,426	(694,415)	10,450	(683,965)	10,474	(673,491)	10,498	(662,993)	10,523	(652,470)	10,547	
Pre-merger Utah	SG	(1,951,711)	20,839	(1,930,872)	20,871	(1,910,001)	20,902	(1,889,099)	20,934	(1,868,165)	20,965	(1,847,199)	20,987	(1,826,202)	21,009	
Post-merger	SG	(127,433,166)	(854,015)	(128,087,181)	(853,178)	(128,740,359)	(852,111)	(129,392,471)	(851,487)	(130,043,958)	(852,068)	(130,696,026)	(859,702)	(131,355,727)	(866,290)	
General Office	SO	(116,526,662)	(331,334)	(116,857,996)	(330,485)	(117,188,481)	(342,532)	(117,531,013)	(409,327)	(117,940,340)	(478,395)	(118,418,735)	(508,859)	(118,927,594)	(525,351)	
General Office	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Office	SG	(130,406)	(978)	(131,384)	(978)	(132,363)	(978)	(133,341)	(978)	(134,320)	(978)	(135,298)	(978)	(136,277)	(978)	
Customer Service	SE	(7,270,206)	13,873	(7,256,333)	14,366	(7,241,966)	14,860	(7,227,107)	15,353	(7,211,754)	15,846	(7,195,907)	16,339	(7,179,568)	16,833	
Fuel Related	CN	(1,538,215)	1,871	(1,536,344)	1,916	(1,534,428)	1,961	(1,532,467)	2,006	(1,530,460)	2,051	(1,528,409)	2,096	(1,526,313)	2,142	
Total General Plant		(533,156,539)	(2,315,045)	(535,471,584)	(2,313,628)	(537,785,212)	(2,327,393)	(540,112,575)	(2,339,422)	(542,511,997)	(2,475,565)	(544,988,562)	(2,535,649)	(547,524,211)	(2,578,768)	
Mining Plant:																
Coal Mine	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Mining Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation Reserve																
		(9,618,762,877)	(62,289,481)	(9,682,052,358)	(62,384,930)	(9,744,437,287)	(62,497,344)	(9,806,934,631)	(62,806,642)	(9,869,743,273)	(63,128,753)	(9,932,872,026)	(63,399,021)	(9,996,271,047)	(63,579,423)	

PacifiCorp
California General Rate Case - December 2023
Jun 2021 - Dec 2023 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Jun 2021	Adjustments	Adjusted Reserve Balance Jul 2021	Adjustments	Adjusted Reserve Balance Aug 2021	Adjustments	Adjusted Reserve Balance Sep 2021	Adjustments	Adjusted Reserve Balance Oct 2021	Adjustments	Adjusted Reserve Balance Nov 2021	Adjustments	Adjusted Reserve Balance Dec 2021	Adjustments
AMORTIZATION RESERVE															
Intangible Plant:															
California	CA	(6,202)	(147)	(6,350)	(147)	(6,497)	(147)	(6,644)	(147)	(6,791)	(147)	(6,938)	(147)	(7,085)	(147)
Customer Service	CN	(162,639,670)	(1,118,380)	(163,758,050)	(1,118,196)	(164,876,246)	(1,118,012)	(165,994,258)	(1,117,828)	(167,112,096)	(1,117,644)	(168,229,730)	(1,117,460)	(169,347,190)	(1,117,276)
Idaho	ID	(976,939)	(1,834)	(978,773)	(1,834)	(980,607)	(1,834)	(982,440)	(1,834)	(984,274)	(1,834)	(986,108)	(1,834)	(987,942)	(1,834)
Pre-merger Utah	SG	(397,058)	(1,039)	(398,098)	(1,039)	(399,137)	(1,039)	(400,176)	(1,039)	(401,215)	(1,039)	(402,254)	(1,039)	(403,294)	(1,039)
Montana	MT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(129,177)	(612)	(129,789)	(612)	(130,400)	(612)	(131,012)	(612)	(131,624)	(612)	(132,236)	(612)	(132,847)	(612)
Fuel Related	SE	(1,897)	3,962	2,064	4,030	6,094	4,098	10,191	4,166	14,357	4,234	18,591	4,302	22,892	4,370
Post-merger	SG	(105,977,548)	(534,295)	(106,511,843)	(534,117)	(107,045,960)	(533,938)	(107,579,898)	(533,760)	(108,113,658)	(533,582)	(108,647,240)	(533,403)	(109,180,643)	(533,225)
Hydro Relicensing	SG-P	(40,432,947)	(218,866)	(40,651,813)	(218,856)	(40,870,670)	(218,846)	(41,089,516)	(218,836)	(41,308,352)	(218,826)	(41,527,178)	(218,816)	(41,745,994)	(218,806)
Hydro Relicensing	SG-U	(5,755,401)	(11,977)	(5,767,378)	(11,937)	(5,779,315)	(11,897)	(5,791,212)	(11,857)	(5,803,068)	(11,816)	(5,814,885)	(11,776)	(5,826,661)	(11,736)
General Office	SO	(316,598,295)	(1,096,611)	(317,694,906)	(1,095,211)	(318,790,117)	(1,093,336)	(319,885,453)	(1,101,264)	(320,986,716)	(1,112,719)	(322,108,436)	(1,124,558)	(323,262,994)	(1,136,381)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utah	UT	31,976,724	(2,671)	31,974,053	(2,671)	31,971,382	(2,671)	31,968,711	(2,671)	31,966,040	(2,671)	31,963,369	(2,671)	31,960,697	(2,671)
Washington	WA	(10,692)	(262)	(10,954)	(262)	(11,216)	(262)	(11,479)	(262)	(11,741)	(262)	(12,003)	(262)	(12,266)	(262)
Eastern Wyoming	WYP	(375,132)	(1,526)	(376,658)	(1,513)	(378,171)	(1,501)	(379,672)	(1,488)	(381,160)	(1,475)	(382,635)	(1,463)	(384,098)	(1,450)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-
Total Intangible Plant	-	(675,435,985)	(2,984,259)	(678,420,244)	(2,982,366)	(681,402,609)	(2,981,997)	(684,384,607)	(2,987,432)	(687,372,039)	(3,007,394)	(690,379,433)	(3,039,740)	(693,419,173)	(3,060,269)
Hydro Production Plant:															
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	(3,139,235)	(25,975)	(3,165,210)	(25,975)	(3,191,184)	(25,975)	(3,217,159)	(25,975)	(3,243,133)	(25,975)	(3,269,108)	(25,975)	(3,295,083)	(25,975)
Post-merger	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant	-	(3,139,235)	(25,975)	(3,165,210)	(25,975)	(3,191,184)	(25,975)	(3,217,159)	(25,975)	(3,243,133)	(25,975)	(3,269,108)	(25,975)	(3,295,083)	(25,975)
Other Production Plant:															
Post-merger	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-
General Office	CN	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-
General Office	ID	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-
Oregon	OR	(4,741,005)	(26,909)	(4,767,913)	(26,909)	(4,794,822)	(26,909)	(4,821,731)	(26,909)	(4,848,640)	(26,909)	(4,875,548)	(26,909)	(4,902,457)	(26,909)
General Office	SO	(1,174,857)	(9,024)	(1,183,881)	(9,024)	(1,192,905)	(9,024)	(1,201,930)	(9,024)	(1,210,954)	(9,024)	(1,219,978)	(9,024)	(1,229,003)	(9,024)
Utah	UT	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-
Washington	WA	(1,855,482)	(8,022)	(1,863,504)	(8,022)	(1,871,527)	(8,022)	(1,879,549)	(8,022)	(1,887,572)	(8,022)	(1,895,594)	(8,022)	(1,903,616)	(8,022)
Eastern Wyoming	WYP	(4,454,478)	(4,431)	(4,458,908)	(4,431)	(4,463,339)	(4,431)	(4,467,770)	(4,431)	(4,472,201)	(4,431)	(4,476,632)	(4,431)	(4,481,062)	(4,431)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant	-	(13,098,578)	(48,386)	(13,146,965)	(48,386)	(13,195,351)	(48,386)	(13,243,737)	(48,386)	(13,292,123)	(48,386)	(13,340,509)	(48,386)	(13,388,895)	(48,386)
Total Amortization Reserve	-	(691,673,798)	(3,058,620)	(694,732,418)	(3,056,727)	(697,789,144)	(3,056,358)	(700,845,503)	(3,061,793)	(703,907,296)	(3,081,756)	(706,989,051)	(3,114,101)	(710,103,152)	(3,134,630)
Total Depreciation & Amortization Reserve															
	-	(10,311,436,675)	(65,348,101)	(10,376,784,775)	(65,441,656)	(10,442,226,431)	(65,553,702)	(10,507,780,133)	(65,670,435)	(10,573,650,569)	(66,210,509)	(10,639,861,077)	(66,513,122)	(10,706,374,199)	(66,714,053)

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Description	Factor	Adjusted Reserve Balance Jan 2022		Adjusted Reserve Balance Feb 2022		Adjusted Reserve Balance Mar 2022		Adjusted Reserve Balance Apr 2022		Adjusted Reserve Balance May 2022		Adjusted Reserve Balance Jun 2022		Adjusted Reserve Balance Jul 2022	
			Adjustments		Adjustments		Adjustments		Adjustments		Adjustments		Adjustments		Adjustments
DEPRECIATION RESERVE															
Steam Production Plant:															
Pre-merger Pacific	SG	(775,935,224)	(3,809,305)	(779,744,529)	(3,807,583)	(783,552,112)	(3,805,860)	(787,357,971)	(3,804,137)	(791,162,108)	(3,802,414)	(794,964,522)	(3,800,691)	(798,765,213)	(3,798,968)
Post-merger Utah	SG	(738,135,925)	(2,601,476)	(740,737,401)	(2,599,873)	(743,337,224)	(2,598,271)	(745,935,545)	(2,596,668)	(748,532,215)	(2,595,065)	(751,127,278)	(2,593,463)	(753,720,741)	(2,591,860)
SG		(2,009,099,656)	(16,853,150)	(2,025,952,807)	(16,853,150)	(2,042,803,223)	(16,853,150)	(2,059,652,863)	(17,140,353)	(2,076,492,758)	(17,139,126)	(2,093,385,852)	(17,170,435)	(2,111,520,752)	(17,169,055)
Geothermal - Bundled	SG	(11,153,563)	(130,473)	(11,284,036)	(130,473)	(11,414,509)	(130,473)	(11,544,982)	(130,473)	(11,675,455)	(130,473)	(11,805,928)	(130,473)	(11,936,401)	(130,473)
Carbon	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Steam Plant		(3,534,324,376)	(33,438,655)	(3,557,763,033)	(33,421,065)	(3,581,184,118)	(33,456,445)	(3,604,640,563)	(33,572,030)	(3,628,212,563)	(33,567,228)	(3,651,879,821)	(33,695,060)	(3,675,574,911)	(33,690,365)
Hydro Production Plant:															
Pre-merger Utah	SG	(142,861,145)	(287,773)	(143,149,234)	(287,681)	(143,436,914)	(287,588)	(143,724,503)	(287,496)	(144,011,999)	(287,404)	(144,299,402)	(287,311)	(144,586,714)	(287,219)
Post-merger Utah	SG	(32,003,932)	(72,167)	(32,076,099)	(72,060)	(32,148,179)	(71,963)	(32,220,171)	(71,906)	(32,292,077)	(71,819)	(32,363,896)	(71,731)	(32,435,627)	(71,644)
Post-merger	SG-P	(176,192,348)	(1,164,749)	(177,357,095)	(1,169,163)	(178,526,257)	(1,170,741)	(179,696,998)	(1,171,636)	(180,868,634)	(1,185,695)	(182,054,239)	(1,199,297)	(183,253,628)	(1,207,564)
Post-merger	SG-S	(66,090,590)	(654,582)	(66,645,172)	(654,185)	(67,199,357)	(653,788)	(67,753,145)	(653,391)	(68,306,536)	(653,129)	(68,859,665)	(652,867)	(69,414,032)	(652,599)
Kiamath - New Capital	SG	(71,121)	(69,519)	(70,782)	(69,519)	(69,519)	(69,519)	(69,519)	(69,519)	(69,519)	(69,519)	(69,519)	(69,519)	(69,519)	(69,519)
Kiamath	SG	(93,431,009)	-	(93,431,009)	-	(93,431,009)	-	(93,431,009)	-	(93,431,009)	-	(93,431,009)	-	(93,431,009)	-
Total Hydro Plant		(511,290,548)	(2,148,790)	(513,439,338)	(2,152,627)	(515,591,965)	(2,153,629)	(517,745,594)	(2,153,947)	(519,899,541)	(2,167,565)	(522,067,106)	(2,183,126)	(524,250,232)	(2,193,215)
Other Production Plant:															
Pre-merger Utah	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	(507,244,902)	(3,524,697)	(510,769,600)	(3,518,675)	(514,288,275)	(3,516,832)	(517,835,107)	(3,580,186)	(521,415,293)	(3,580,730)	(524,996,023)	(3,576,433)	(528,572,457)	(3,570,777)
Post-merger Wind	SG-W	316,675,022	(11,760,537)	307,915,385	(11,764,278)	296,151,107	(11,768,019)	284,383,088	(11,771,856)	272,611,232	(11,775,693)	260,835,538	(11,779,434)	249,056,104	(11,783,175)
Black Cap Solar	SG-OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG	(41,604,868)	(315,464)	(46,330,332)	(315,294)	(46,645,628)	(315,125)	(46,960,751)	(314,955)	(47,275,706)	(314,831)	(47,590,537)	(314,706)	(47,905,243)	(314,537)
Total Other Plant		(233,583,													

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Description	Factor	Adjusted Reserve Balance Jan 2022	Adjustments	Adjusted Reserve Balance Feb 2022	Adjustments	Adjusted Reserve Balance Mar 2022	Adjustments	Adjusted Reserve Balance Apr 2022	Adjustments	Adjusted Reserve Balance May 2022	Adjustments	Adjusted Reserve Balance Jun 2022	Adjustments	Adjusted Reserve Balance Jul 2022	Adjustments
AMORTIZATION RESERVE															
Intangible Plant:															
California	CA	(7,232)	(147)	(7,379)	(147)	(7,526)	(147)	(7,673)	(147)	(7,821)	(147)	(7,968)	(147)	(8,115)	(147)
Customer Service	CN	(170,464,466)	(1,117,092)	(171,581,558)	(1,116,908)	(172,698,467)	(1,116,724)	(173,815,191)	(1,116,540)	(174,931,731)	(1,116,356)	(176,048,087)	(1,116,172)	(177,164,260)	(1,115,988)
Idaho	ID	(989,775)	(1,834)	(991,609)	(1,834)	(993,442)	(1,834)	(995,276)	(1,833)	(997,109)	(1,833)	(998,943)	(1,833)	(1,000,776)	(1,833)
Pre-merger Utah	SG	(404,333)	(1,039)	(405,372)	(1,039)	(406,411)	(1,039)	(407,450)	(1,039)	(408,490)	(1,039)	(409,529)	(1,039)	(410,568)	(1,039)
Montana	MT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(133,459)	(811)	(134,070)	(811)	(134,682)	(811)	(135,293)	(811)	(135,904)	(811)	(136,515)	(811)	(137,126)	(811)
Fuel Related	SE	27,262	4,438	31,699	4,506	36,205	4,574	40,778	4,642	45,420	4,710	50,129	4,777	54,907	4,845
Post-merger	SG	(109,713,867)	(533,046)	(110,246,914)	(532,868)	(110,779,782)	(532,689)	(111,312,471)	(532,511)	(111,844,982)	(532,333)	(112,377,315)	(532,154)	(112,909,469)	(531,976)
Hydro Relicensing	SG-P	(41,964,800)	(218,796)	(42,183,596)	(218,786)	(42,402,382)	(218,776)	(42,621,157)	(218,766)	(42,839,923)	(218,756)	(43,058,679)	(218,745)	(43,277,424)	(218,735)
Hydro Relicensing	SG-U	(5,836,397)	(11,696)	(5,850,094)	(11,696)	(5,861,750)	(11,616)	(5,873,366)	(11,576)	(5,884,942)	(11,536)	(5,896,477)	(11,496)	(5,907,973)	(11,456)
General Office	SO	(324,438,575)	(1,181,947)	(325,620,522)	(1,183,335)	(326,803,857)	(1,187,370)	(327,991,227)	(1,188,388)	(329,179,615)	(1,220,621)	(330,400,236)	(1,252,129)	(331,652,365)	(1,250,322)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utah	UT	31,959,026	(2,671)	31,955,355	(2,671)	31,952,683	(2,672)	31,950,012	(2,672)	31,947,340	(2,672)	31,944,668	(2,672)	31,941,997	(2,672)
Washington	WA	(12,528)	(262)	(12,791)	(262)	(13,053)	(262)	(13,315)	(262)	(13,578)	(262)	(13,840)	(262)	(14,102)	(262)
Eastern Wyoming	WYP	(385,548)	(1,437)	(386,985)	(1,425)	(388,410)	(1,412)	(389,822)	(1,400)	(391,222)	(1,387)	(392,609)	(1,374)	(393,983)	(1,362)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-
Total Intangible Plant	-	(696,479,443)	(3,066,143)	(699,545,586)	(3,067,037)	(702,612,623)	(3,070,579)	(705,683,202)	(3,071,104)	(708,754,306)	(3,102,844)	(711,857,149)	(3,133,859)	(714,991,008)	(3,131,559)
Hydro Production Plant:															
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	(3,321,057)	(25,975)	(3,347,032)	(25,975)	(3,373,007)	(25,975)	(3,398,981)	(25,975)	(3,424,956)	(25,975)	(3,450,931)	(25,975)	(3,476,905)	(25,975)
Post-merger	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant	-	(3,321,057)	(25,975)	(3,347,032)	(25,975)	(3,373,007)	(25,975)	(3,398,981)	(25,975)	(3,424,956)	(25,975)	(3,450,931)	(25,975)	(3,476,905)	(25,975)
Other Production Plant:															
Post-merger	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	ID	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-
Oregon	OR	(4,929,366)	(26,909)	(4,956,275)	(26,909)	(4,983,183)	(26,909)	(5,010,092)	(26,909)	(5,037,001)	(26,909)	(5,063,909)	(26,909)	(5,090,818)	(26,909)
General Office	SO	(1,236,027)	(9,024)	(1,247,051)	(9,024)	(1,256,076)	(9,024)	(1,265,100)	(9,024)	(1,274,124)	(9,024)	(1,283,148)	(9,024)	(1,292,173)	(9,024)
Utah	UT	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-	(33,127)	-
Washington	WA	(1,911,639)	(8,022)	(1,919,661)	(8,022)	(1,927,683)	(8,022)	(1,935,706)	(8,022)	(1,943,728)	(8,022)	(1,951,750)	(8,022)	(1,959,773)	(8,022)
Eastern Wyoming	WYP	(4,485,493)	(4,431)	(4,489,924)	(4,431)	(4,494,355)	(4,431)	(4,498,785)	(4,431)	(4,503,216)	(4,431)	(4,507,647)	(4,431)	(4,512,078)	(4,431)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant	-	(13,437,282)	(48,386)	(13,485,668)	(48,386)	(13,534,054)	(48,386)	(13,582,440)	(48,386)	(13,630,826)	(48,386)	(13,679,213)	(48,386)	(13,727,599)	(48,386)
Total Amortization Reserve	-	(713,237,782)	(3,140,504)	(716,378,286)	(3,141,398)	(719,519,684)	(3,144,939)	(722,664,623)	(3,145,465)	(725,810,088)	(3,177,204)	(728,987,292)	(3,208,220)	(732,195,512)	(3,205,919)
Total Depreciation & Amortization Reserve															
	-	(10,773,086,292)	(66,748,752)	(10,839,837,004)	(66,812,637)	(10,906,649,641)	(66,976,452)	(10,973,626,092)	(67,272,365)	(11,040,898,457)	(67,600,059)	(11,108,498,516)	(67,843,187)	(11,176,341,702)	(67,975,938)

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Description	Factor	Adjusted Reserve Balance		Adjusted Reserve Balance		Adjusted Reserve Balance		Adjusted Reserve Balance		Adjusted Reserve Balance		Adjusted Reserve Balance		Adjusted Reserve Balance		
		Aug 2022	Adjustments	Sep 2022	Adjustments	Oct 2022	Adjustments	Nov 2022	Adjustments	Dec 2022	Adjustments	Jan 2023	Adjustments	Feb 2023	Adjustments	
DEPRECIATION RESERVE																
Steam Production Plant:																
Pre-merger Pacific	SG	(802,564,182)	(3,797,246)	(806,361,427)	(3,795,523)	(810,156,950)	(3,793,800)	(813,950,750)	(3,792,077)	(817,742,827)	(3,790,354)	(821,533,181)	(3,788,631)	(825,321,813)	(3,786,909)	
Post-merger Utah	SG	(756,312,600)	(2,590,257)	(758,902,858)	(2,588,654)	(761,491,512)	(2,587,052)	(764,078,564)	(2,585,449)	(766,664,013)	(2,583,846)	(769,247,859)	(2,582,244)	(771,830,102)	(2,580,641)	
SG		(126,321,621)	(17,154,827)	(143,476,448)	(17,150,376)	(160,626,824)	(17,162,935)	(177,789,758)	(17,201,809)	(194,991,568)	(17,226,997)	(212,218,564)	(17,216,163)	(229,443,732)	(17,203,242)	
Geothermal - Bundell	SG	(12,066,874)	(130,473)	(12,197,347)	(130,473)	(12,327,820)	(130,473)	(12,458,293)	(130,473)	(12,588,766)	(130,473)	(12,719,239)	(130,473)	(12,849,712)	(130,473)	
Carbon	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Post-merger	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Steam Plant		(3,699,265,277)	(23,672,803)	(3,722,938,080)	(23,665,026)	(3,746,603,106)	(23,674,259)	(3,770,277,365)	(23,709,808)	(3,793,987,173)	(23,731,670)	(3,817,718,843)	(23,717,515)	(3,841,436,359)	(23,701,265)	
Hydro Production Plant:																
Pre-merger Pacific	SG	(144,873,933)	(287,127)	(145,161,060)	(287,034)	(145,448,094)	(286,942)	(145,735,036)	(286,850)	(146,021,886)	(286,757)	(146,308,643)	(286,665)	(146,595,309)	(286,573)	
Pre-merger Utah	SG	(32,507,271)	(71,557)	(32,578,828)	(71,470)	(32,650,296)	(71,383)	(32,721,681)	(71,296)	(32,792,977)	(71,209)	(32,864,186)	(71,121)	(32,935,307)	(71,034)	
Post-merger	SG-P	(184,461,190)	(1,215,816)	(185,677,006)	(1,217,644)	(186,894,652)	(1,225,096)	(188,119,748)	(1,232,600)	(189,355,348)	(1,234,341)	(190,676,689)	(1,234,626)	(191,977,315)	(1,236,164)	
Post-merger	SG-U	(69,972,201)	(556,872)	(70,529,073)	(563,314)	(71,092,386)	(569,851)	(71,662,237)	(574,083)	(72,236,320)	(578,220)	(72,804,539)	(582,412)	(73,376,362)	(586,425)	
Klamath - New Capital	SG-P	(1,197,843)	(69,519)	(1,267,362)	(69,519)	(1,336,880)	(69,519)	(1,406,399)	(69,519)	(1,475,918)	(69,519)	(1,545,437)	(69,519)	(1,614,956)	(69,519)	
Klamath	SG	(93,431,009)	(93,431,009)	-	-	-	-	-	-	-	-	-	-	-	-	
Total Hydro Plant		(526,443,447)	(2,200,893)	(528,644,340)	(2,208,981)	(530,853,321)	(2,215,905)	(533,105,226)	(2,229,100)	(535,474,326)	(2,241,321)	(537,925,647)	(2,245,030)	(540,376,677)	(2,245,991)	
Other Production Plant:																
Pre-merger Utah	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Post-merger	SG	(532,143,233)	(3,564,770)	(535,708,003)	(3,562,872)	(539,270,875)	(3,560,974)	(542,831,849)	(3,564,991)	(546,396,841)	(3,568,987)	(549,965,828)	(3,562,937)	(553,528,765)	(3,556,901)	
Post-merger Wind	SG-W	237,272,930	(11,786,915)	225,486,014	(11,790,656)	213,695,358	(11,794,307)	201,900,961	(11,798,137)	190,102,824	(11,803,715)	178,299,109	(11,811,130)	166,487,979	(11,818,545)	
Black Cap Solar	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Post-merger	SG	(48,219,780)	(314,367)	(48,534,147)	(314,198)	(48,848,345)	(314,028)	(49,162,374)	(313,885)	(49,476,359)	(313,941)	(49,790,300)	(313,772)	(50,104,072)	(313,603)	
Total Other Plant		(343,090,084)	(15,666,053)	(358,756,136)	(15,667,726)	(374,423,862)	(15,669,399)	(390,093,262)	(15,677,114)	(405,770,375)	(15,686,643)	(421,457,019)	(15,687,839)	(437,144,858)	(15,689,049)	
Transmission Plant:																
Pre-merger Pacific	SG	(360,294,844)	(508,044)	(360,802,888)	(507,806)	(361,310,694)	(507,567)	(361,818,261)	(507,329)	(362,325,591)	(507,091)	(362,832,682)	(506,853)	(363,339,534)	(506,614)	
Pre-merger Utah	SG	(434,725,277)	(663,852)	(435,389,129)	(663,440)	(436,052,568)	(663,028)	(436,715,596)	(662,615)	(437,378,624)	(662,204)	(438,041,652)	(661,792)	(438,704,680)	(661,380)	
Post-merger	SG	(1,338,457,675)	(8,575,801)	(1,347,033,476)	(8,609,387)	(1,355,642,863)	(8,661,031)	(1,364,303,884)	(8,722,871)	(1,373,026,765)	(8,783,257)	(1,381,790,022)	(8,775,862)	(1,390,565,884)	(8,787,038)	
Total Transmission Plant		(2,133,477,796)	(9,647,697)	(2,143,125,493)	(9,680,633)	(2,152,806,125)	(9,731,626)	(2,162,537,751)	(9,792,816)	(2,172,330,568)	(9,832,552)	(2,182,163,120)	(9,844,507)	(2,192,007,627)	(9,855,033)	
Distribution Plant:																
California	CA	(157,737,414)	(563,051)	(158,300,465)	(566,764)	(158,867,229)	(571,692)	(159,438,921)	(576,528)	(160,021,649)	(582,111)	(160,614,261)	(587,951)	(161,209,432)	(601,514)	
Oregon	OR	(1,113,200,500)	(2,092,049)	(1,115,292,550)	(2,107,002)	(1,117,389,552)	(2,116,584)	(1,119,516,136)	(2,126,253)	(1,121,682,389)	(2,133,121)	(1,123,805,509)	(2,139,090)	(1,125,961,599)	(2,146,806)	
Washington	WA	(286,106,003)	(940,860)	(287,046,863)	(952,475)	(288,000,438)	(965,077)	(288,963,515)	(977,781)	(289,937,296)	(990,638)	(290,911,708)	(1,003,358)	(291,886,067)	(1,015,265)	
Eastern Wyoming	WYP	(304,194,624)	(1,071,359)	(305,265,983)	(1,075,406)	(306,341,389)	(1,079,060)	(307,420,450)	(1,083,085)	(308,503,534)	(1,086,674)	(309,590,208)	(1,089,786)	(310,679,585)	(1,092,468)	
Utah	UT	(1,142,579,339)	(5,355,355)	(1,147,934,694)	(5,393,621)	(1,153,328,515)	(5,443,978)	(1,158,772,493)	(5,491,767)	(1,164,264,259)	(5,542,893)	(1,169,787,153)	(5,594,110)	(1,175,331,262)	(5,645,433)	
Idaho	ID	(167,930,260)	(876,403)	(168,806,753)	(883,641)	(169,690,394)	(887,773)	(170,580,167)	(894,094)	(171,474,261)	(899,724)	(172,373,985)	(905,724)	(173,278,142)	(911,529)	
Western Wyoming	WYU	(66,606,479)	(317,809)	(66,924,289)	(317,747)	(67,242,036)	(317,685)	(67,559,721)	(317,623)	(67,877,344)	(317,561)	(68,194,905)	(317,499)	(68,512,404)	(317,437)	
Total Distribution Plant		(3,239,354,619)	(11,028,077)	(3,249,382,696)	(11,096,857)	(3,260,479,553)	(11,171,850)	(3,271,651,403)	(11,266,815)	(3,282,918,218)	(11,339,513)	(3,294,257,730)	(11,372,760)	(3,305,630,491)	(11,422,051)	
General Plant:																
California	CA	(7,882,117)	(45,403)	(7,927,520)	(45,537)	(7,973,057)	(45,632)	(8,018,689)	(45,949)	(8,064,637)	(46,259)	(8,110,896)	(46,280)	(8,157,176)	(46,302)	
Oregon	OR	(106,144,982)	(554,186)	(106,699,279)	(555,757)	(107,254,036)	(557,732)	(107,811,767)	(562,789)	(108,374,556)	(567,385)	(108,941,940)	(569,530)	(109,510,470)	(569,702)	
Washington	WA	(25,803,130)	(59,629)	(25,862,759)	(59,696)	(25,922,657)	(59,881)	(25,982,539)	(60,168)	(26,042,727)	(60,529)	(26,103,256)	(60,472)	(26,163,727)	(60,417)	
Eastern Wyoming	WYP	(28,708,082)	(104,649)	(28,812,731)	(105,164)	(28,917,895)	(106,395)	(29,024,290)	(106,540)	(29,132,830)	(110,102)	(29,242,932)	(110,421)	(29,353,353)	(110,442)	
Utah	UT	(99,858,802)	(539,219)	(100,398,022)	(542,643)	(100,941,665)	(545,840)	(101,487,505)	(550,992)	(102,036,496)	(555,591)	(102,594,088)	(556,906)	(103,150,994)	(557,526)	
Idaho	ID	(21,895,401)	(140,321)	(22,035,722)	(140,527)	(22,181,249)	(140,832)	(22,330,081)	(141,486)	(22,484,570)	(142,092)	(22,591,662)	(142,256)	(22,733,916)	(142,343)	
Western Wyoming	WYU	(7,259,630)	(36,855)	(7,296,485)	(36,797)	(7,333,283)	(36,740)	(7,370,022)	(36,882)	(7,406,704)	(36,624)	(7,443,329)	(36,567)	(7,479,886)	(36,509)	
Pre-merger Pacific	SG	(567,415)	10,741	(556,674)	10,765	(545,909)	10,790	(535,119)	10,814	(524,305)	10,838	(513,467)	10,862	(502,604)	10,887	
Pre-merger Utah	SG	(1,657,090)	21,281	(1,635,809)	21,313	(1,614,496)	21,344	(1,593,152)	21,376	(1,571,776)	21,407	(1,550,369)	21,439	(1,528,930)	21,471	
Post-merger	SG	(136,663,136)	(860,399)	(137,523,535)	(860,807)	(138,384,341)	(863,044)	(139,247,385)	(867,999)	(139,320,385)	(860,477)	(140,000,862)	(879,368)	(140,680,230)	(878,262)	
General Office	SG	(123,170,973)	(544,664)	(123,715,636)	(554,245)	(124,269,881)	(562,880)	(124,832,761)	(579,727)	(125,412,488)	(593,266)	(126,005,754)	(587,997)	(126,593,751)	(584,549)	
General Office	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer Service	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CN		(7,031,095)	20,779	(7,010,316)	21,272	(6,989,044)	21,765	(6,967,279)	22,259	(6,945,020)	22,752	(6,922,269)	23,245	(6,899,024)	23,738	
Fuel Related	SE	(1,507,918)	2,502	(1,505,415)	2,547	(1,502,868)	2,592	(1,500,275)	2,638	(1,497,638)	2,683	(1,494,955)	2,728	(1,492,227)	2,773	
Total General Plant		(669,284,986)	(2,631,000)	(670,915,986)	(2,646,457)	(672,562,443)	(2,663,462)	(674,225,695)	(2,703,246)	(676,928,151)	(2,735,623)	(681,664,774)	(2,731,501)	(686,396,275)	(2,728,562)	
Mining Plant:																
Coal Mine	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Mining Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation Reserve																
		(10,508,916,209)	(64,846,521)	(10,573,762,730)	(64,965,679)	(10,638,728,409)	(65,162,502)	(10,703,890,911)	(65,518,900)	(10,769,409,811)	(65,777,323)	(10,835,187,134)	(65,805,153)	(10,900,982,286)	(65,847,950)	

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Description	Factor	Adjusted Reserve Balance Aug 2022	Adjustments	Adjusted Reserve Balance Sep 2022	Adjustments	Adjusted Reserve Balance Oct 2022	Adjustments	Adjusted Reserve Balance Nov 2022	Adjustments	Adjusted Reserve Balance Dec 2022	Adjustments	Adjusted Reserve Balance Jan 2023	Adjustments	Adjusted Reserve Balance Feb 2023	Adjustments
AMORTIZATION RESERVE															
Intangible Plant:															
California	CA	(8,262)	(147)	(8,409)	(147)	(8,556)	(147)	(8,703)	(147)	(8,850)	(147)	(8,997)	(147)	(9,144)	(147)
Customer Service	CN	(178,280,248)	(1,115,804)	(179,396,053)	(1,115,620)	(180,511,673)	(1,115,437)	(181,627,110)	(1,115,253)	(182,742,362)	(1,115,069)	(183,857,431)	(1,114,885)	(184,972,315)	(1,114,701)
Idaho	ID	(1,002,610)	(1,833)	(1,004,443)	(1,833)	(1,006,276)	(1,833)	(1,008,109)	(1,833)	(1,009,943)	(1,833)	(1,011,776)	(1,833)	(1,013,609)	(1,833)
Pre-merger Utah	SG	(411,607)	(1,039)	(412,646)	(1,039)	(413,686)	(1,039)	(414,725)	(1,039)	(415,764)	(1,039)	(416,803)	(1,039)	(417,842)	(1,039)
Montana	MT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(137,737)	(611)	(138,348)	(611)	(138,959)	(611)	(139,570)	(611)	(140,180)	(611)	(140,791)	(611)	(141,401)	(611)
Fuel Related	SE	59,752	4,913	64,666	4,981	69,647	5,049	74,697	5,117	79,814	5,185	85,000	5,253	90,253	5,321
Post-merger	SG	(113,441,445)	(531,797)	(113,973,242)	(531,619)	(114,504,861)	(531,441)	(115,036,302)	(531,262)	(115,567,564)	(531,084)	(116,098,648)	(530,905)	(116,629,553)	(530,727)
Hydro Relicensing	SG-P	(43,496,159)	(218,725)	(43,714,885)	(218,715)	(43,933,600)	(218,705)	(44,152,305)	(218,695)	(44,371,000)	(218,685)	(44,589,685)	(218,675)	(44,808,360)	(218,665)
Hydro Relicensing	SG-U	(5,919,429)	(11,415)	(5,930,844)	(11,375)	(5,942,219)	(11,335)	(5,953,555)	(11,295)	(5,964,850)	(11,255)	(5,976,105)	(11,215)	(5,987,320)	(11,175)
General Office	SO	(332,902,688)	(1,253,418)	(334,156,106)	(1,256,260)	(335,412,386)	(1,258,675)	(336,671,061)	(1,260,951)	(337,937,012)	(1,263,054)	(339,204,067)	(1,262,268)	(340,466,334)	(1,260,035)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utah	UT	31,939,325	(2,672)	31,936,653	(2,672)	31,933,981	(2,672)	31,931,309	(2,672)	31,928,637	(2,672)	31,925,965	(2,672)	31,923,293	(2,672)
Washington	WA	(14,365)	(252)	(14,627)	(252)	(14,889)	(252)	(15,152)	(252)	(15,414)	(252)	(15,676)	(252)	(15,939)	(252)
Eastern Wyoming	WYP	(395,345)	(1,349)	(396,694)	(1,336)	(398,030)	(1,324)	(399,354)	(1,311)	(400,665)	(1,299)	(401,964)	(1,286)	(403,250)	(1,273)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-
Total Intangible Plant	-	(718,122,567)	(3,134,161)	(721,256,728)	(3,136,530)	(724,393,258)	(3,138,432)	(727,531,689)	(3,145,214)	(730,676,904)	(3,145,824)	(733,822,728)	(3,140,545)	(736,963,273)	(3,146,819)
Hydro Production Plant:															
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	(3,502,880)	(25,975)	(3,528,855)	(25,975)	(3,554,829)	(25,975)	(3,580,804)	(25,975)	(3,606,778)	(25,975)	(3,632,753)	(25,975)	(3,658,728)	(25,975)
Post-merger	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant	-	(3,502,880)	(25,975)	(3,528,855)	(25,975)	(3,554,829)	(25,975)	(3,580,804)	(25,975)	(3,606,778)	(25,975)	(3,632,753)	(25,975)	(3,658,728)	(25,975)
Other Production Plant:															
Post-merger	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-
Oregon	OR	(5,117,727)	(26,909)	(5,144,636)	(26,909)	(5,171,544)	(26,909)	(5,198,453)	(26,909)	(5,225,362)	(26,909)	(5,252,270)	(26,909)	(5,279,179)	(26,909)
General Office	SO	(1,301,197)	(9,024)	(1,310,222)	(9,024)	(1,319,246)	(9,024)	(1,328,270)	(9,024)	(1,337,295)	(9,024)	(1,346,319)	(9,024)	(1,355,343)	(9,024)
Utah	UT	(33,127)	(33,127)	(33,127)	(33,127)	(33,127)	(33,127)	(33,127)	(33,127)	(33,127)	(33,127)	(33,127)	(33,127)	(33,127)	(33,127)
Washington	WA	(1,967,795)	(8,022)	(1,975,818)	(8,022)	(1,983,840)	(8,022)	(1,991,862)	(8,022)	(1,999,885)	(8,022)	(2,007,907)	(8,022)	(2,015,929)	(8,022)
Eastern Wyoming	WYP	(4,516,508)	(4,431)	(4,520,939)	(4,431)	(4,525,370)	(4,431)	(4,529,801)	(4,431)	(4,534,231)	(4,431)	(4,538,662)	(4,431)	(4,543,093)	(4,431)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant	-	(13,775,985)	(48,386)	(13,824,371)	(48,386)	(13,872,757)	(48,386)	(13,921,143)	(48,386)	(13,969,530)	(48,386)	(14,017,916)	(48,386)	(14,066,302)	(48,386)
Total Amortization Reserve	-	(735,401,431)	(3,208,522)	(738,609,954)	(3,210,890)	(741,820,844)	(3,212,792)	(745,033,636)	(3,219,575)	(748,253,212)	(3,220,185)	(751,473,397)	(3,214,905)	(754,688,302)	(3,221,180)
Total Depreciation & Amortization Reserve															
		(1,244,317,640)	(68,055,044)	(1,312,372,684)	(68,176,569)	(1,380,549,253)	(68,375,294)	(1,448,924,548)	(68,738,475)	(1,517,663,023)	(68,997,508)	(1,586,660,531)	(69,020,058)	(1,655,680,589)	(69,069,130)

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Description	Factor	Adjusted Reserve Balance Mar 2023		Adjusted Reserve Balance Apr 2023		Adjusted Reserve Balance May 2023		Adjusted Reserve Balance Jun 2023		Adjusted Reserve Balance Jul 2023		Adjusted Reserve Balance Aug 2023		Adjusted Reserve Balance Sep 2023		
			Adjustments		Adjustments		Adjustments		Adjustments		Adjustments		Adjustments		Adjustments	
DEPRECIATION RESERVE																
Steam Production Plant:																
Pre-merger Pacific	SG	(829,108,721)	(3,785,186)	(832,893,907)	(3,783,463)	(836,677,370)	(3,781,740)	(840,459,110)	(3,780,017)	(844,239,127)	(3,778,294)	(848,017,421)	(3,776,572)	(851,793,993)	(3,774,849)	
Pre-merger Utah	SG	(774,410,743)	(2,579,038)	(776,989,781)	(2,577,435)	(779,567,217)	(2,575,833)	(782,143,050)	(2,574,230)	(784,717,280)	(2,572,627)	(787,289,907)	(2,571,025)	(789,860,931)	(2,569,422)	
Post-merger SG	SG	(2,246,637,974)	(17,216,104)	(2,263,854,078)	(17,240,033)	(2,283,097,112)	(17,243,011)	(2,300,343,123)	(17,236,933)	(2,317,579,054)	(17,223,743)	(2,334,802,798)	(17,215,419)	(2,352,118,213)	(17,420,502)	
Geothermal - Bundell	SG	(12,980,185)	(130,473)	(13,110,658)	(130,473)	(13,241,131)	(130,473)	(13,371,604)	(130,473)	(13,502,077)	(130,473)	(13,632,550)	(130,473)	(13,763,023)	(130,473)	
Carbon	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Post-merger SG	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Steam Plant		(3,865,137,624)	(23,713,801)	(3,888,851,424)	(23,731,405)	(3,912,582,829)	(23,731,057)	(3,936,313,886)	(23,723,652)	(3,960,037,538)	(23,705,138)	(3,983,742,676)	(23,793,484)	(4,007,536,160)	(23,895,246)	
Hydro Production Plant:																
Pre-merger Pacific	SG	(146,881,881)	(296,481)	(147,168,362)	(296,388)	(147,454,750)	(296,296)	(147,741,046)	(296,204)	(148,027,250)	(296,111)	(148,313,361)	(296,019)	(148,599,380)	(295,927)	
Pre-merger Utah	SG	(33,006,341)	(70,947)	(33,077,289)	(70,860)	(33,148,149)	(70,773)	(33,219,022)	(70,686)	(33,289,607)	(70,599)	(33,360,206)	(70,512)	(33,430,718)	(70,424)	
Post-merger SG-P	SG-P	(193,267,479)	(1,298,183)	(194,565,662)	(1,300,061)	(195,865,724)	(1,302,567)	(197,166,291)	(1,343,115)	(198,529,406)	(1,349,575)	(199,878,980)	(1,356,796)	(201,235,777)	(1,366,794)	
Post-merger SG-U	SG-U	(74,179,787)	(637,028)	(74,816,815)	(636,631)	(75,453,446)	(635,418)	(76,100,864)	(674,068)	(76,780,932)	(677,534)	(77,458,466)	(677,136)	(78,135,602)	(676,739)	
Klamath - New Capital	SG-P	(2,062,169)	(160,794)	(2,222,964)	(160,794)	(2,383,758)	(160,794)	(2,544,553)	(160,794)	(2,705,347)	(2,866,141)	(2,966,935)	(3,026,696)	(3,187,490)	(3,308,244)	
Klamath	SG-P	(93,431,009)	(93,431,009)	-	-	(93,431,009)	-	-	-	-	-	-	-	-	-	
Total Hydro Plant		(542,828,668)	(2,453,433)	(545,282,101)	(2,454,735)	(547,738,835)	(2,491,849)	(550,228,684)	(2,534,867)	(552,763,551)	(2,544,613)	(555,308,164)	(2,551,258)	(557,859,421)	(2,563,679)	
Other Production Plant:																
Pre-merger Utah	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Post-merger SG	SG	(567,085,666)	(3,550,970)	(560,636,635)	(3,545,170)	(564,181,805)	(3,539,288)	(567,721,094)	(3,533,350)	(571,254,444)	(3,527,413)	(574,781,857)	(3,521,408)	(578,303,265)	(3,568,307)	
Post-merger Wind	SG-W	154,669,434	(11,825,960)	142,843,474	(11,833,374)	131,010,100	(11,840,789)	119,169,311	(11,848,204)	107,321,107	(11,855,619)	95,465,488	(11,863,034)	83,602,455	(11,870,448)	
Black Cap Solar	OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Post-merger SG	SG	(50,417,675)	(314,187)	(50,731,862)	(314,771)	(51,046,633)	(314,648)	(51,361,282)	(314,525)	(51,675,806)	(314,355)	(51,990,162)	(314,186)	(52,304,348)	(314,017)	
Total Other Plant		(452,833,907)	(15,691,116)	(468,525,023)	(15,693,316)	(484,218,339)	(15,694,725)	(499,913,064)	(15,696,079)	(515,609,143)	(15,697,387)	(531,306,530)	(15,698,628)	(547,005,158)	(15,752,772)	
Transmission Plant:																
Pre-merger Pacific	SG	(363,845,149)	(506,376)	(364,352,525)	(506,136)	(364,858,663)	(505,900)	(365,364,563)	(505,661)	(365,870,224)	(505,423)	(366,375,648)	(505,185)	(366,880,833)	(504,947)	
Pre-merger Utah	SG	(438,863,580)	(560,968)	(439,224,557)	(560,556)	(439,785,113)	(560,144)	(440,345,258)	(559,733)	(440,904,990)	(559,321)	(441,464,511)	(558,909)	(442,023,220)	(558,497)	
Post-merger SG	SG	(1,399,352,922)	(8,795,241)	(1,408,151,163)	(8,829,188)	(1,416,980,361)	(8,865,728)	(1,425,845,088)	(8,883,828)	(1,434,729,917)	(8,901,364)	(1,443,631,281)	(8,930,577)	(1,452,561,858)	(8,995,697)	
Total Transmission Plant		(2,201,862,659)	(9,865,586)	(2,211,728,245)	(9,895,892)	(2,221,624,137)	(9,931,772)	(2,231,555,909)	(9,949,222)	(2,241,505,131)	(9,966,108)	(2,251,471,240)	(9,994,671)	(2,261,465,910)	(10,059,140)	
Distribution Plant:																
California	CA	(161,810,945)	(607,636)	(162,418,581)	(616,188)	(163,034,769)	(632,260)	(163,667,030)	(647,555)	(164,314,585)	(654,949)	(164,969,534)	(656,800)	(165,626,334)	(660,442)	
Oregon	OR	(112,130,405)	(2,184,767)	(113,315,171)	(2,202,380)	(113,512,551)	(2,233,656)	(113,751,206)	(2,267,227)	(113,918,433)	(2,296,659)	(113,930,092)	(2,298,938)	(114,004,030)	(2,389,144)	
Washington	WA	(292,831,332)	(875,265)	(293,806,597)	(879,631)	(294,786,528)	(885,435)	(295,771,963)	(891,061)	(296,763,024)	(896,820)	(297,758,844)	(899,611)	(298,757,455)	(1,000,821)	
Eastern Wyoming	WYP	(311,772,053)	(1,096,004)	(312,868,057)	(1,100,250)	(313,968,307)	(1,104,942)	(315,073,249)	(1,109,251)	(316,182,500)	(1,113,580)	(317,296,080)	(1,118,062)	(318,414,142)	(1,122,032)	
Utah	UT	(1,180,896,695)	(5,586,735)	(1,186,483,430)	(5,654,716)	(1,192,138,145)	(5,731,677)	(1,197,869,823)	(5,764,170)	(1,203,633,963)	(5,789,578)	(1,209,423,571)	(5,823,490)	(1,215,247,061)	(5,866,084)	
ID	ID	(172,761,271)	(708,770)	(173,490,041)	(712,313)	(174,202,354)	(716,629)	(174,918,183)	(719,410)	(175,637,596)	(723,181)	(176,360,776)	(727,408)	(177,088,183)	(731,389)	
Western Wyoming	WYU	(68,829,841)	(317,375)	(69,147,216)	(317,313)	(69,464,528)	(317,251)	(69,781,779)	(317,188)	(70,098,967)	(317,126)	(70,416,094)	(317,064)	(70,733,158)	(317,002)	
Total Distribution Plant		(3,317,052,542)	(11,476,551)	(3,328,529,093)	(11,583,091)	(3,340,112,184)	(11,721,048)	(3,351,833,231)	(11,815,865)	(3,363,649,096)	(11,880,893)	(3,375,529,989)	(11,940,373)	(3,387,470,363)	(12,086,913)	
General Plant:																
California	CA	(8,203,478)	(46,314)	(8,249,792)	(46,289)	(8,296,082)	(46,327)	(8,342,409)	(46,443)	(8,388,852)	(46,539)	(8,435,391)	(46,595)	(8,481,987)	(46,657)	
Oregon	OR	(110,080,172)	(571,274)	(110,651,447)	(573,009)	(111,224,456)	(575,359)	(111,799,615)	(578,029)	(112,377,644)	(581,014)	(112,968,658)	(584,711)	(113,543,569)	(598,033)	
Washington	WA	(26,224,145)	(86,365)	(26,284,540)	(86,360)	(26,344,900)	(86,436)	(26,405,335)	(86,504)	(26,465,939)	(86,621)	(26,526,860)	(86,726)	(26,588,086)	(81,478)	
Eastern Wyoming	WYP	(29,463,795)	(110,630)	(29,574,425)	(112,143)	(29,686,567)	(113,959)	(29,800,527)	(114,534)	(29,915,060)	(114,983)	(30,030,044)	(115,478)	(30,145,522)	(116,140)	
Utah	UT	(103,708,620)	(559,236)	(104,268,156)	(561,332)	(104,829,486)	(564,056)	(105,393,544)	(566,813)	(105,960,356)	(569,527)	(106,529,883)	(572,736)	(107,102,619)	(577,786)	
ID	ID	(22,876,261)	(142,442)	(23,018,703)	(142,573)	(23,161,276)	(142,764)	(23,304,060)	(142,984)	(23,447,044)	(143,183)	(23,590,227)	(143,395)	(23,733,622)	(143,607)	
Western Wyoming	WYU	(7,516,405)	(36,451)	(7,552,856)	(36,394)	(7,589,250)	(36,338)	(7,625,586)	(36,278)	(7,661,864)	(36,221)	(7,698,085)	(36,163)	(7,734,248)	(36,106)	
Pre-merger Pacific	SG	(491,718)	10,911	(480,807)	10,935	(469,871)	10,960	(458,912)	10,984	(447,928)	11,008	(436,920)	11,032	(425,887)	11,057	
Pre-merger Utah	SG	(1,507,459)	21,502	(1,485,967)	21,534	(1,464,423)	21,565	(1,442,856)	21,597	(1,421,261)	21,628	(1,399,633)	21,660	(1,377,973)	21,692	
Post-merger SG	SG	(141,358,492)	(877,220)	(142,035,712)	(876,214)	(142,711,926)	(875,151)	(143,387,078)	(874,244)	(144,061,320)	(874,104)	(144,735,424)	(874,829)	(145,410,253)	(875,082)	
General Office	SO	(127,178,300)	(582,414)	(127,760,715)	(580,562)	(128,341,277)	(581,805)	(128,923,082)	(580,699)	(129,513,781)	(587,314)	(130,111,095)	(602,109)	(130,713,204)	(606,707)	
General Office	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Office	SG	(150,953)	(978)	(151,931)	(978)	(152,910)	(978)	(153,888)	(978)	(154,867)	(978)	(155,845)	(978)	(156,824)	(978)	
Customer Service	CN	(6,875,285)	24,232	(6,851,054)	24,725	(6,826,329)	25,218	(6,801,111)	25,711	(6,775,399)	26,205	(6,749,195)	26,698	(6,722,497)	27,191	
Fuel Related	SE	(1,489,454)	2,818	(1,486,637)	2,863	(1,483,773)	2,908	(1,480,865)	2,953	(1,477,912)	2,998	(1,474,914)	3,043	(1,471,870)	3,089	
Total General Plant		(687,124,637)	(2,727,852)	(689,852,730)	(2,729,798)	(692,582,527)	(2,736,540)	(695,310,698)	(2,750,360)	(698,069,428)	(2,762,946)	(699,832,373)	(2,775,767)	(699,668,161)	(2,788,545)	
Mining Plant:																
Coal Mine	SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Mining Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation Reserve																
		(10,966,840,236)	(65,928,379)	(11,032,768,615)	(66,088,236)	(11,098,856,851)	(66,306,991)	(11,165,163,842)	(66,470,045)	(11,231,633,887)	(66,557,085)	(11,298,190,972)	(66,754,201)	(11,364,945,173)	(67,147,295)	

PacifiCorp
California General Rate Case - December 2023
Jun 2021 - Dec 2023 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Mar 2023	Adjustments	Adjusted Reserve Balance Apr 2023	Adjustments	Adjusted Reserve Balance May 2023	Adjustments	Adjusted Reserve Balance Jun 2023	Adjustments	Adjusted Reserve Balance Jul 2023	Adjustments	Adjusted Reserve Balance Aug 2023	Adjustments	Adjusted Reserve Balance Sep 2023	Adjustments
AMORTIZATION RESERVE															
Intangible Plant:															
California	CA	(9,292)	(147)	(9,439)	(147)	(9,586)	(147)	(9,733)	(147)	(9,880)	(147)	(10,027)	(147)	(10,174)	(147)
Customer Service	CN	(186,087,016)	(1,114,517)	(187,201,533)	(1,114,333)	(188,315,865)	(1,114,149)	(189,430,014)	(1,113,965)	(190,543,979)	(1,113,781)	(191,657,760)	(1,113,597)	(192,771,357)	(1,113,413)
Idaho	ID	(1,015,442)	(1,833)	(1,017,275)	(1,833)	(1,019,108)	(1,833)	(1,020,941)	(1,833)	(1,022,774)	(1,833)	(1,024,607)	(1,833)	(1,026,440)	(1,833)
Pre-merger Utah	SG	(418,882)	(1,039)	(419,921)	(1,039)	(420,960)	(1,039)	(421,999)	(1,039)	(423,038)	(1,039)	(424,076)	(1,039)	(425,117)	(1,039)
Montana	MT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon	OR	(142,012)	(810)	(142,822)	(810)	(143,632)	(810)	(144,443)	(810)	(145,253)	(810)	(146,063)	(810)	(146,873)	(810)
Fuel Related	SE	95,574	5,389	100,964	5,457	106,421	5,525	111,947	5,593	117,540	5,661	123,201	5,729	128,931	5,797
Post-merger	SG	(117,160,280)	(530,549)	(117,690,829)	(530,370)	(118,221,199)	(530,192)	(118,751,391)	(530,013)	(119,281,404)	(529,835)	(119,811,239)	(529,657)	(120,340,896)	(529,478)
Hydro Relicensing	SG-P	(45,027,025)	(218,655)	(45,245,679)	(218,645)	(45,464,324)	(218,635)	(45,682,958)	(218,624)	(45,901,583)	(218,614)	(46,120,197)	(218,604)	(46,338,802)	(218,594)
Hydro Relicensing	SG-U	(5,999,495)	(11,135)	(6,009,629)	(11,095)	(6,020,724)	(11,055)	(6,031,779)	(11,014)	(6,042,793)	(10,974)	(6,053,767)	(10,934)	(6,064,702)	(10,894)
General Office	SO	(341,735,370)	(1,276,703)	(343,012,073)	(1,315,802)	(344,327,875)	(1,427,727)	(345,755,602)	(1,527,355)	(347,282,956)	(1,554,570)	(348,837,526)	(1,554,864)	(350,392,390)	(1,555,157)
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utah	UT	31,920,620	(2,672)	31,917,948	(2,672)	31,915,276	(2,672)	31,912,603	(2,673)	31,909,931	(2,673)	31,907,258	(2,673)	31,904,585	(2,673)
Washington	WA	(16,201)	(252)	(16,464)	(252)	(16,726)	(252)	(16,988)	(252)	(17,251)	(252)	(17,513)	(252)	(17,775)	(252)
Eastern Wyoming	WYP	(404,523)	(1,261)	(405,784)	(1,248)	(407,032)	(1,235)	(408,287)	(1,223)	(409,490)	(1,210)	(410,700)	(1,198)	(411,898)	(1,185)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Office	SC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Klamath	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-	(74,111,750)	-
Total Intangible Plant	-	(740,110,092)	(3,153,993)	(743,264,085)	(3,182,599)	(746,456,684)	(3,304,031)	(749,760,715)	(3,403,166)	(753,163,881)	(3,429,888)	(756,593,768)	(3,429,688)	(760,023,456)	(3,429,488)
Hydro Production Plant:															
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Post-merger	SG-P	(3,684,702)	(25,975)	(3,710,677)	(25,975)	(3,736,652)	(25,975)	(3,762,626)	(25,975)	(3,788,601)	(25,975)	(3,814,576)	(25,975)	(3,840,550)	(25,975)
Post-merger	SG-U	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydro Plant	-	(3,684,702)	(25,975)	(3,710,677)	(25,975)	(3,736,652)	(25,975)	(3,762,626)	(25,975)	(3,788,601)	(25,975)	(3,814,576)	(25,975)	(3,840,550)	(25,975)
Other Production Plant:															
Post-merger	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Plant:															
California	CA	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-	(505,860)	-
General Office	CN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho	ID	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-	(333,771)	-
Oregon	OR	(5,306,088)	(26,909)	(5,332,997)	(26,909)	(5,359,905)	(26,909)	(5,386,814)	(26,909)	(5,413,723)	(26,909)	(5,440,631)	(26,909)	(5,467,540)	(26,909)
General Office	SO	(1,364,368)	(9,024)	(1,373,392)	(9,024)	(1,382,416)	(9,024)	(1,391,441)	(9,024)	(1,400,465)	(9,024)	(1,409,489)	(9,024)	(1,418,514)	(9,024)
Utah	UT	(53,127)	-	(53,127)	-	(53,127)	-	(53,127)	-	(53,127)	-	(53,127)	-	(53,127)	-
Washington	WA	(2,022,952)	(8,022)	(2,031,974)	(8,022)	(2,039,997)	(8,022)	(2,048,019)	(8,022)	(2,056,041)	(8,022)	(2,064,064)	(8,022)	(2,072,086)	(8,022)
Eastern Wyoming	WYP	(4,547,524)	(4,431)	(4,551,954)	(4,431)	(4,556,385)	(4,431)	(4,560,816)	(4,431)	(4,565,247)	(4,431)	(4,569,678)	(4,431)	(4,574,108)	(4,431)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Plant	-	(14,114,688)	(48,386)	(14,163,074)	(48,386)	(14,211,461)	(48,386)	(14,259,847)	(48,386)	(14,308,233)	(48,386)	(14,356,619)	(48,386)	(14,405,005)	(48,386)
Total Amortization Reserve	-	(757,909,482)	(3,228,354)	(761,137,837)	(3,266,960)	(764,404,797)	(3,378,391)	(767,783,188)	(3,477,526)	(771,260,715)	(3,504,248)	(774,764,963)	(3,504,049)	(778,269,012)	(3,503,849)
Total Depreciation & Amortization Reserve															
	-	(1,124,749,719)	(69,156,733)	(1,193,906,452)	(69,355,196)	(1,263,261,648)	(69,685,382)	(1,332,947,030)	(69,947,571)	(1,402,894,602)	(70,061,333)	(1,472,955,935)	(70,258,250)	(1,543,214,185)	(70,651,144)

PacifiCorp
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Jun 2021 - Dec 2023 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Oct 2023	Adjustments	Adjusted Reserve Balance Nov 2023	Adjustments	Adjusted Reserve Balance Dec 2023	13 Month Avg Dec 23 Balance
DEPRECIATION RESERVE							
Steam Production Plant:							
Pre-merger Pacific	SG	(855,568,841)	(3,773,126)	(859,341,967)	(3,771,403)	(863,113,370)	(840,447,050)
Pre-merger Utah	SG	(792,430,353)	(2,567,819)	(794,998,172)	(2,566,216)	(797,564,389)	(782,131,831)
Post-merger	SG	(2,369,538,715)	(17,434,497)	(2,386,973,212)	(17,493,146)	(2,404,466,358)	(2,300,465,036)
Geothermal - Bundell	SG	(13,893,496)	(130,473)	(14,023,969)	(130,473)	(14,154,442)	(13,371,504)
Carbon	SG	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-
Post-merger	SG	-	-	-	-	-	-
Total Steam Plant		(4,031,431,406)	(23,905,915)	(4,055,337,321)	(23,961,238)	(4,079,298,559)	(3,936,415,523)
Hydro Production Plant:							
Pre-merger Pacific	SG	(148,885,306)	(285,834)	(149,171,141)	(285,742)	(149,456,883)	(147,740,400)
Pre-merger Utah	SG	(33,501,142)	(70,337)	(33,571,479)	(70,250)	(33,641,729)	(33,218,312)
Post-merger	SG-P	(202,605,571)	(1,386,094)	(203,991,665)	(1,438,696)	(205,430,361)	(197,275,559)
Post-merger	SG-U	(78,812,342)	(676,342)	(79,488,684)	(684,216)	(80,172,900)	(76,163,004)
Klamath - New Capital	SG-P	(3,187,730)	(160,794)	(3,348,525)	(160,794)	(3,509,319)	(2,544,553)
Klamath		(93,431,009)	-	(93,431,009)	-	(93,431,009)	(93,431,009)
Total Hydro Plant		(560,423,100)	(2,579,402)	(563,002,502)	(2,639,899)	(565,642,401)	(550,373,237)
Other Production Plant:							
Pre-merger Utah	SG	-	-	-	-	-	-
Post-merger	SG	(581,871,572)	(3,615,205)	(585,486,777)	(3,612,942)	(589,099,719)	(567,716,482)
Post-merger Wind	SG-W	71,732,006	(11,877,863)	59,854,143	(12,020,271)	47,833,872	119,107,023
Black Cap Solar	OR	-	-	-	-	-	-
Post-merger	SG	(52,618,365)	(313,848)	(52,932,213)	(313,679)	(53,245,892)	(51,361,151)
Total Other Plant		(562,757,930)	(15,806,916)	(578,564,846)	(15,946,892)	(594,511,738)	(499,970,670)
Transmission Plant:							
Pre-merger Pacific	SG	(367,385,779)	(504,709)	(367,890,488)	(504,470)	(368,394,958)	(365,362,895)
Pre-merger Utah	SG	(442,591,717)	(558,085)	(443,139,801)	(557,673)	(443,697,474)	(440,342,314)
Post-merger	SG	(1,461,567,554)	(9,056,715)	(1,470,614,269)	(9,125,065)	(1,479,739,334)	(1,426,042,109)
Total Transmission Plant		(2,271,525,050)	(10,119,508)	(2,281,644,559)	(10,187,208)	(2,291,831,767)	(2,231,747,379)
Distribution Plant:							
California	CA	(166,286,776)	(665,324)	(166,952,100)	(676,815)	(167,628,915)	(163,734,978)
Oregon	OR	(1,143,993,174)	(2,480,772)	(1,146,473,946)	(2,521,636)	(1,148,995,583)	(1,134,963,391)
Washington	WA	(299,758,276)	(1,010,665)	(300,768,971)	(1,021,620)	(301,790,591)	(295,866,396)
Eastern Wyoming	WYP	(319,536,173)	(1,125,433)	(320,661,606)	(1,132,086)	(321,793,692)	(315,103,014)
Utah	UT	(1,221,113,145)	(5,900,088)	(1,227,013,233)	(5,954,680)	(1,232,967,913)	(1,196,166,899)
Idaho	ID	(177,810,572)	(734,607)	(178,545,179)	(737,889)	(179,283,068)	(174,943,753)
Western Wyoming	WYU	(71,050,160)	(316,940)	(71,367,100)	(316,878)	(71,683,978)	(69,781,344)
Total Distribution Plant		(3,399,557,276)	(12,233,949)	(3,411,791,226)	(12,361,405)	(3,424,152,630)	(3,352,486,774)
General Plant:							
California	CA	(8,528,643)	(46,694)	(8,575,338)	(46,965)	(8,622,303)	(8,342,845)
Oregon	OR	(114,131,602)	(590,729)	(114,722,330)	(639,058)	(115,361,389)	(111,821,419)
Washington	WA	(26,649,564)	(61,637)	(26,711,200)	(62,340)	(26,773,540)	(26,406,448)
Eastern Wyoming	WYP	(30,261,661)	(117,191)	(30,378,853)	(118,942)	(30,497,795)	(29,806,413)
Utah	UT	(107,680,404)	(552,770)	(108,233,175)	(588,699)	(108,821,874)	(105,413,231)
Idaho	ID	(23,877,229)	(143,919)	(24,021,146)	(144,513)	(24,165,661)	(23,305,414)
Western Wyoming	WYU	(7,770,354)	(36,048)	(7,806,402)	(35,990)	(7,842,392)	(7,625,182)
Pre-merger Pacific	SG	(414,830)	11,081	(403,749)	11,105	(392,644)	(458,742)
Pre-merger Utah	SG	(1,356,281)	21,723	(1,334,558)	21,755	(1,312,803)	(1,442,637)
Post-merger	SG	(146,085,335)	(677,769)	(146,763,104)	(687,879)	(147,450,983)	(143,384,700)
General Office	SO	(131,319,911)	(609,025)	(131,928,936)	(621,434)	(132,550,370)	(128,950,205)
General Office	SG	-	-	-	-	-	-
General Office	SG	(157,802)	(978)	(158,781)	(978)	(159,759)	(153,888)
Customer Service	CN	(6,695,306)	27,664	(6,667,622)	28,178	(6,639,444)	(6,797,658)
Fuel Related	SE	(1,468,782)	3,134	(1,465,648)	3,179	(1,462,469)	(1,480,550)
Total General Plant		(605,397,736)	(2,803,136)	(608,200,844)	(2,882,263)	(611,083,107)	(595,359,331)
Mining Plant:							
Coal Mine	SE	-	-	-	-	-	-
Total Mining Plant		-	-	-	-	-	-
Total Depreciation Reserve		(11,432,092,469)	(67,448,828)	(11,499,541,297)	(67,969,225)	(11,567,510,522)	(11,166,394,854)

PacifiCorp
California General Rate Case - December 2023
Jun 2021 - Dec 2023 Depreciation & Amortization Reserve

Description	Factor	Adjusted Reserve Balance Oct 2023	Adjustments	Adjusted Reserve Balance Nov 2023	Adjustments	Adjusted Reserve Balance Dec 2023	13 Month Avg Dec 23 Balance
AMORTIZATION RESERVE							
Intangible Plant:							
California	CA	(10,321)	(147)	(10,468)	(147)	(10,615)	(9,733)
Customer Service	CN	(193,884,770)	(1,113,229)	(194,997,999)	(1,113,045)	(196,111,044)	(189,428,726)
Idaho	ID	(1,028,273)	(1,833)	(1,030,106)	(1,833)	(1,031,938)	(1,020,941)
Pre-merger Utah	SG	(426,156)	(1,039)	(427,195)	(1,039)	(428,234)	(421,999)
Montana	MT	-	-	-	-	-	-
Oregon	OR	(148,283)	(610)	(148,893)	(610)	(147,502)	(143,842)
Fuel Related	SE	134,728	5,865	140,593	5,933	146,527	112,423
Post-merger	SG	(120,870,374)	(529,300)	(121,399,674)	(529,121)	(121,928,795)	(118,750,142)
Hydro Relicensing	SG-P	(46,357,396)	(218,584)	(46,775,980)	(218,574)	(46,994,554)	(45,682,888)
Hydro Relicensing	SG-U	(6,075,596)	(10,854)	(6,086,450)	(10,814)	(6,097,264)	(6,031,486)
General Office	SO	(351,947,547)	(1,556,266)	(353,503,812)	(1,594,789)	(355,098,602)	(346,115,474)
Pre-merger Pacific	SG	-	-	-	-	-	-
Utah	UT	31,901,912	(2,673)	31,899,240	(2,673)	31,896,567	31,912,603
Washington	WA	(18,038)	(252)	(18,300)	(252)	(18,562)	(16,988)
Eastern Wyoming	WYP	(413,083)	(1,172)	(414,255)	(1,160)	(415,415)	(408,179)
Western Wyoming	WYU	-	-	-	-	-	-
General Office	SC	-	-	-	-	-	-
Klamath		(74,111,750)	-	(74,111,750)	-	(74,111,750)	(74,111,750)
Total Intangible Plant		(763,452,944)	(3,430,104)	(766,883,048)	(3,468,134)	(770,351,182)	(750,117,135)
Hydro Production Plant:							
Pre-merger Pacific	SG	-	-	-	-	-	-
Post-merger	SG-P	(3,866,525)	(25,975)	(3,892,500)	(25,975)	(3,918,474)	(3,762,626)
Post-merger	SG-U	-	-	-	-	-	-
Total Hydro Plant		(3,866,525)	(25,975)	(3,892,500)	(25,975)	(3,918,474)	(3,762,626)
Other Production Plant:							
Post-merger	SG	-	-	-	-	-	-
Total Other Plant		-	-	-	-	-	-
General Plant:							
California	CA	(505,860)	-	(505,860)	-	(505,860)	(505,860)
General Office	CN	-	-	-	-	-	-
General Office	ID	(333,771)	-	(333,771)	-	(333,771)	(333,771)
Oregon	OR	(5,494,449)	(26,909)	(5,521,358)	(26,909)	(5,548,266)	(5,386,814)
General Office	SO	(1,427,538)	(9,024)	(1,436,562)	(9,024)	(1,445,587)	(1,391,441)
Utah	UT	(33,127)	-	(33,127)	-	(33,127)	(33,127)
Washington	WA	(2,080,108)	(8,022)	(2,088,131)	(8,022)	(2,096,153)	(2,048,019)
Eastern Wyoming	WYP	(4,578,539)	(4,431)	(4,582,970)	(4,431)	(4,587,401)	(4,560,816)
Western Wyoming	WYU	-	-	-	-	-	-
Total General Plant		(14,453,391)	(48,386)	(14,501,778)	(48,386)	(14,550,164)	(14,259,647)
Total Amortization Reserve		(781,772,860)	(3,504,465)	(785,277,325)	(3,542,495)	(788,819,820)	(768,139,608)
Total Depreciation & Amortization Reserve		(12,213,865,329)	(70,953,293)	(12,284,818,622)	(71,511,720)	(12,356,330,342)	(11,894,534,462)

Ref. 6.2.3

PacifiCorp
California General Rate Case - December 2023
Hydro Decommissioning
Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side				East Side				Total Resources			
	Spend	Accruals	Balance		Spend	Accruals	Balance		Spend	Accruals	Balance
June-20	-	(173,152)	(7,919,677)	June-20	-	25,600	(302,944)	June-20	-	(147,551)	(8,222,622)
July-20	2,044	(173,152)	(8,090,786)	July-20	-	25,600	(277,344)	July-20	2,044	(147,551)	(8,368,130)
August-20	-	(173,152)	(8,263,937)	August-20	-	25,600	(251,744)	August-20	-	(147,551)	(8,515,681)
September-20	-	(173,152)	(8,437,089)	September-20	-	25,600	(226,143)	September-20	-	(147,551)	(8,663,232)
October-20	-	(173,152)	(8,610,241)	October-20	-	25,600	(200,543)	October-20	-	(147,551)	(8,810,784)
November-20	-	(173,152)	(8,783,393)	November-20	-	25,600	(174,943)	November-20	-	(147,551)	(8,958,335)
December-20	-	(173,152)	(8,956,544)	December-20	-	25,600	(149,342)	December-20	-	(147,551)	(9,105,887)
January-21	-	60,700	(8,895,845)	January-21	-	(23,356)	(172,698)	January-21	-	37,344	(9,068,543)
February-21	-	60,700	(8,835,145)	February-21	-	(23,356)	(196,054)	February-21	-	37,344	(9,031,199)
March-21	-	60,700	(8,774,445)	March-21	-	(23,356)	(219,410)	March-21	-	37,344	(8,993,855)
April-21	-	60,700	(8,713,746)	April-21	-	(23,356)	(242,766)	April-21	-	37,344	(8,956,512)
May-21	419,290	60,700	(8,233,755)	May-21	-	(23,356)	(266,122)	May-21	419,290	37,344	(8,499,878)
June-21	1,206,269	60,700	(6,966,787)	June-21	-	(23,356)	(289,478)	June-21	1,206,269	37,344	(7,256,265)

West Side				East Side				Total Resources			
	Spend	Accruals	Balance		Spend	Accruals	Balance		Spend	Accruals	Balance
July-21	-	60,700	(6,906,087)	July-21	-	(23,356)	(312,834)	July-21	-	37,344	(7,218,921)
August-21	-	60,700	(6,845,387)	August-21	-	(23,356)	(336,190)	August-21	-	37,344	(7,181,577)
September-21	-	60,700	(6,784,687)	September-21	-	(23,356)	(359,546)	September-21	-	37,344	(7,144,233)
October-21	-	60,700	(6,723,988)	October-21	-	(23,356)	(382,902)	October-21	-	37,344	(7,106,890)
November-21	-	60,700	(6,663,288)	November-21	-	(23,356)	(406,258)	November-21	-	37,344	(7,069,546)
December-21	-	60,700	(6,602,588)	December-21	-	(23,356)	(429,614)	December-21	-	37,344	(7,032,202)
January-22	-	60,700	(6,541,889)	January-22	-	(23,356)	(452,970)	January-22	-	37,344	(6,994,858)
February-22	-	60,700	(6,481,189)	February-22	-	(23,356)	(476,326)	February-22	-	37,344	(6,957,515)
March-22	-	60,700	(6,420,489)	March-22	-	(23,356)	(499,682)	March-22	-	37,344	(6,920,171)
April-22	-	60,700	(6,359,790)	April-22	-	(23,356)	(523,038)	April-22	-	37,344	(6,882,827)
May-22	-	60,700	(6,299,090)	May-22	-	(23,356)	(546,394)	May-22	-	37,344	(6,845,484)
June-22	-	60,700	(6,238,390)	June-22	-	(23,356)	(569,750)	June-22	-	37,344	(6,808,140)
July-22	-	60,700	(6,177,690)	July-22	-	(23,356)	(593,106)	July-22	-	37,344	(6,770,796)
August-22	-	60,700	(6,116,991)	August-22	-	(23,356)	(616,462)	August-22	-	37,344	(6,733,452)
September-22	-	60,700	(6,056,291)	September-22	-	(23,356)	(639,818)	September-22	-	37,344	(6,696,109)
October-22	-	60,700	(5,995,591)	October-22	-	(23,356)	(663,174)	October-22	-	37,344	(6,658,765)
November-22	-	60,700	(5,934,892)	November-22	-	(23,356)	(686,529)	November-22	-	37,344	(6,621,421)
December-22	-	60,700	(5,874,192)	December-22	-	(23,356)	(709,885)	December-22	-	37,344	(6,584,077)

West Side				East Side				Total Resources			
	Spend	Accruals	Balance		Spend	Accruals	Balance		Spend	Accruals	Balance
January-23	-	60,700	(5,813,492)	January-23	-	(23,356)	(733,241)	January-23	-	37,344	(6,546,734)
February-23	-	60,700	(5,752,793)	February-23	-	(23,356)	(756,597)	February-23	-	37,344	(6,509,390)
March-23	-	60,700	(5,692,093)	March-23	-	(23,356)	(779,953)	March-23	-	37,344	(6,472,046)
April-23	-	60,700	(5,631,393)	April-23	-	(23,356)	(803,309)	April-23	-	37,344	(6,434,702)
May-23	-	60,700	(5,570,693)	May-23	-	(23,356)	(826,665)	May-23	-	37,344	(6,397,359)
June-23	-	60,700	(5,509,994)	June-23	-	(23,356)	(850,021)	June-23	-	37,344	(6,360,015)
July-23	-	60,700	(5,449,294)	July-23	-	(23,356)	(873,377)	July-23	-	37,344	(6,322,671)
August-23	-	60,700	(5,388,594)	August-23	-	(23,356)	(896,733)	August-23	-	37,344	(6,285,327)
September-23	-	60,700	(5,327,895)	September-23	-	(23,356)	(920,089)	September-23	-	37,344	(6,247,984)
October-23	-	60,700	(5,267,195)	October-23	-	(23,356)	(943,445)	October-23	-	37,344	(6,210,640)
November-23	-	60,700	(5,206,495)	November-23	-	(23,356)	(966,801)	November-23	-	37,344	(6,173,296)
December-23	-	60,700	(5,145,796)	December-23	-	(23,356)	(990,157)	December-23	-	37,344	(6,135,952)

PacifiCorp
California General Rate Case - December 2023
Coal Depreciable Life Update

PAGE 6.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Depreciation Expense	403SP	3	67,259,298	SG	1.467%	986,893	6.3.1
Adjustment to Expense:							
Depreciation Reserve	108SP	3	(33,629,649)	SG	1.467%	(493,447)	6.3.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3	67,259,298	SG	1.467%	986,893	
Deferred Income Tax Expense	41110	3	(16,536,774)	SG	1.467%	(242,643)	
Accumulated Def Inc Tax Balance	282	3	5,073,719	SG	1.467%	74,446	

Description of Adjustment:

This pro forma adjustment includes the change in depreciation expense and reserve to align the depreciation lives with the 2021 IRP retirement dates for the following coal fired plants: Colstrip, Craig 2, Hayden 1 & 2, and Naughton 1 & 2. Please see Page 6.3.2 for a summary of the proposed change in end of depreciable life for each generation facility included in this adjustment. Incremental reserves are reflected on an average basis.

PacifiCorp
California General Rate Case - December 2023
Coal Depreciable Life Update
Change in Depreciation Expense

	PROPOSED END OF DEPRECIABLE LIFE	AS OF DEC 31, 2022			ACCEL. DEPR. RATES		COMPOSITE REMAINING LIFE	EXISTING RATES		CHANGE
		ORIGINAL COST	ACCUM. RESERVES	FUTURE ACCURALS	ANNUAL AMOUNT	ACCRUAL RATE		CURRENT RATE ¹	CURRENT ACCRUAL	
COLSTRIP GENERATING STATION	12-2025	245,350,823	166,173,471	95,166,124	34,477,917	14.05	2.8	8.07	19,760,535	14,717,382
CRAIG UNIT 2	09-2028	108,124,258	70,929,483	39,283,930	6,906,706	6.39	5.7	9.88	10,740,133	(3,833,427)
CRAIG COMMON	09-2028	52,549,480	40,833,281	12,575,544	2,196,733	4.18	5.7	8.11	4,246,028	(2,049,295)
HAYDEN UNIT 1	12-2028	56,065,913	34,673,521	22,511,209	4,033,242	7.20	5.6	5.24	2,940,233	1,093,009
HAYDEN UNIT 2	12-2027	32,277,324	20,448,878	12,458,719	2,722,651	8.44	4.6	5.14	1,663,361	1,059,290
HAYDEN COMMON	12-2028	28,199,269	18,745,187	9,868,045	1,716,985	6.09	5.7	4.29	1,206,824	510,161
NAUGHTON UNIT 1	12-2025	217,503,599	134,733,664	102,344,300	37,736,626	17.35	2.7	7.10	15,451,030	22,285,596
NAUGHTON UNIT 2	12-2025	278,903,302	157,636,710	146,364,000	53,578,496	19.21	2.7	7.21	20,101,915	33,476,582
		1,018,973,966	644,174,195	440,571,872	143,369,356				76,110,059	67,259,298

Ref. 6.3

Note 1 - Current rates are per approved 2018 Depreciation Study.

Incremental Reserve Impact (33,629,649)
Ref. 6.3

PacifiCorp
California General Rate Case - December 2023
Coal Depreciable Life Update
Summary of Change in Depreciable Life

Page 6.3.2

	End of Depreciable Life				Change
	Current	2021 IRP			
COLSTRIP	2027	2025	2	years	Acceleration
CRAIG - UNIT 2 & COMMON	2026	Sep-28	1.8	years	Extension
HAYDEN UNIT 1 & COMMON	2030	2028	2	years	Acceleration
HAYDEN UNIT 2	2030	2027	3	years	Acceleration
NAUGHTON UNIT 1	2029	2025	4	years	Acceleration
NAUGHTON UNIT 2	2029	2025	4	years	Acceleration

PacifiCorp
California General Rate Case - December 2023
Depreciation Allocation Correction

PAGE 6.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove system allocated deferral	403SP	1	(325,833)	SG	1.467%	(4,781)	6.4.1
Remove system allocated give-back reversal	403SP	1	(1,081,784)	SG	1.467%	(15,873)	6.4.2
			<u>(1,407,617)</u>			<u>(20,654)</u>	

Description of Adjustment:

The Company established a regulatory asset to track and defer any aggregate net increase in allocated depreciation expense in dockets in Wyoming, Utah and Idaho for depreciation rates that became effective January 1, 2014. New depreciation rates went into effect in January of 2021, which no longer require the giveback reallocation. This adjustment removes the deferral recorded in 2020 in base period data from test period results.

PacifiCorp
California General Rate Case - December 2023
Depreciation Allocation Correction

Page 6.4.1

Actual Account Amount Factor
403SP 325,833 SG **Ref. 6.4**

<u>Calendar</u>		<u>Account</u>			<u>FERC</u>	<u>FERC</u>	<u>Actual</u>	<u>Correction</u>
<u>Year</u>	<u>Period</u>	<u>Number</u>	<u>Amount</u>	<u>Description</u>	<u>Account</u>	<u>Location</u>	<u>Allocation</u>	<u>Allocation</u>
2020	7	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2020	7	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WY
2020	7	565131	(170,211)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2020	7	565131	(432)	Cholla Plant FERC Adj-Accum Depr	4032000	1	SG	NUTIL
2020	7	565131	184,935	ID - ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	8	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2020	8	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WY
2020	8	565131	(169,827)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2020	8	565131	(432)	Cholla Plant FERC Adj-Accum Depr	4032000	1	SG	NUTIL
2020	8	565131	182,833	ID - ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	9	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2020	9	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WY
2020	9	565131	(171,927)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2020	9	565131	(432)	Cholla Plant FERC Adj-Accum Depr	4032000	1	SG	NUTIL
2020	9	565131	178,731	ID - ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	10	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2020	10	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WY
2020	10	565131	(172,193)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2020	10	565131	(432)	Cholla Plant FERC Adj-Accum Depr	4032000	1	SG	NUTIL
2020	10	565131	175,280	ID - ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	11	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2020	11	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WY
2020	11	565131	(171,907)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2020	11	565131	(432)	Cholla Plant FERC Adj-Accum Depr	4032000	1	SG	NUTIL
2020	11	565131	182,085	ID - ECAM Def Depr Amort - FY2020	4032000	1	SG	ID
2020	12	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2020	12	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WY
2020	12	565131	(172,711)	Defer Deprec Expense - Steam - ID	4032000	1	SG	ID
2020	12	565131	(432)	Cholla Plant FERC Adj-Accum Depr	4032000	1	SG	NUTIL
2020	12	565131	168,220	ID - ECAM Def Depr Amort - FY2021	4032000	1	SG	ID
Total			<u>325,833</u>					

PacifiCorp
California General Rate Case - December 2023
Depreciation Allocation Correction

Page 6.4.2

Actual	<u>Account</u> 403SP	<u>Amount</u> 1,081,784	<u>Factor</u> SG	Ref. 6.4					
<u>Calendar</u> <u>Year</u>	<u>Period</u>	<u>Account</u> <u>Number</u>	<u>Amount</u>	<u>Description</u>	<u>FERC</u> <u>Account</u>	<u>FERC</u> <u>Location</u>	<u>Actual</u> <u>Allocation</u>	<u>Correction</u> <u>Allocation</u>	
2020	7	565131	50,294	OR - Reverse give-back - Colstrip	4032000	108	SG	OR	
2020	7	565131	12,368	OR - Reverse give-back - Hunter Common	4032000	108	SG	OR	
2020	7	565131	37,736	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG	OR	
2020	7	565131	24,881	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG	OR	
2020	7	565131	52,486	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG	OR	
2020	7	565131	2,533	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG	OR	
2020	8	565131	50,294	OR - Reverse give-back - Colstrip	4032000	108	SG	OR	
2020	8	565131	12,368	OR - Reverse give-back - Hunter Common	4032000	108	SG	OR	
2020	8	565131	37,736	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG	OR	
2020	8	565131	24,881	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG	OR	
2020	8	565131	52,486	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG	OR	
2020	8	565131	2,533	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG	OR	
2020	9	565131	50,294	OR - Reverse give-back - Colstrip	4032000	108	SG	OR	
2020	9	565131	12,368	OR - Reverse give-back - Hunter Common	4032000	108	SG	OR	
2020	9	565131	37,736	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG	OR	
2020	9	565131	24,881	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG	OR	
2020	9	565131	52,486	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG	OR	
2020	9	565131	2,533	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG	OR	
2020	10	565131	50,294	OR - Reverse give-back - Colstrip	4032000	108	SG	OR	
2020	10	565131	12,368	OR - Reverse give-back - Hunter Common	4032000	108	SG	OR	
2020	10	565131	37,736	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG	OR	
2020	10	565131	24,881	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG	OR	
2020	10	565131	52,486	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG	OR	
2020	10	565131	2,533	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG	OR	
2020	11	565131	50,294	OR - Reverse give-back - Colstrip	4032000	108	SG	OR	
2020	11	565131	12,368	OR - Reverse give-back - Hunter Common	4032000	108	SG	OR	
2020	11	565131	37,736	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG	OR	
2020	11	565131	24,881	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG	OR	
2020	11	565131	52,486	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG	OR	
2020	11	565131	2,533	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG	OR	
2020	12	565131	50,294	OR - Reverse give-back - Colstrip	4032000	108	SG	OR	
2020	12	565131	12,368	OR - Reverse give-back - Hunter Common	4032000	108	SG	OR	
2020	12	565131	37,736	OR - Reverse give-back - Hunter Unit 1	4032000	108	SG	OR	
2020	12	565131	24,881	OR - Reverse give-back - Hunter Unit 2	4032000	108	SG	OR	
2020	12	565131	52,486	OR - Reverse give-back - Hunter Unit 3	4032000	108	SG	OR	
2020	12	565131	2,533	OR - Reverse give-back - Hunter 1&2 Common	4032000	108	SG	OR	
Total			<u>1,081,784</u>						

PacifiCorp
California General Rate Case - December 2023
Incremental Decommissioning & Other Closure Costs

PAGE 6.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Annual Incremental Costs	407	3	83,040,305	SG	1.467%	1,218,447	6.5.1
Adjustment to Rate Base:							
Accum. Reg Liab. - Incr. Costs	254	3	(41,520,153)	SG	1.467%	(609,224)	6.5.1
Adjustment to Tax							
Schedule M Adjustment	SCHMAT	3	83,040,305	SG	1.467%	1,218,447	6.5.1
Deferred Income Tax Expense	41110	3	(20,416,788)	SG	1.467%	(299,575)	6.5.1
Accumulated Def Inc Tax Balance	190	3	10,208,394	SG	1.467%	149,787	6.5.1

Description of Adjustment:

This adjustment includes the incremental costs, spread evenly over the remaining life of the last retired unit, associated with the revised decommissioning study and those included in the 2018 Depreciation Study. The Company proposes inclusion of these costs in rates with the accumulation of a credit balance to a regulatory liability account.

Pacificorp
General Rate Case – December 2023
Incremental Decommissioning & Other Closure Costs

**Page 6.5.1 of this Exhibit contains
confidential information and is
provided under CONFIDENTIAL
EXHIBIT NO. PAC/905.**

7. TAX ADJUSTMENTS

PacifiCorp
California General Rate Case – December 31, 2023
Tax Adjustment Index

The following adjustments were used to arrive at the normalized levels of tax expenses. The Company's June 2021 accrued tax data provided the basis for known and measurable adjustments to the December 2023 test period.

- 7.1 Interest True-Up (Impacts are included on each individual adjustment)
- 7.2 Property Tax Expense
- 7.3 Production Tax Credit
- 7.4 PowerTax ADIT
- 7.5 Pro Forma Tax Balances
- 7.6 Wyoming Wind Generation Tax
- 7.7 AFUDC - Equity
- 7.8 TCJA EDIT Adjustment

The tax impacts of the following adjustments are included within the adjustment itself:

- SO2 Emission Allowances, page 3.2
- Insurance Expense Adjustment, page 4.5
- Coal Depreciable Life Update, page 6.3
- Incremental Decommissioning & Other Closure Costs, page 6.5
- Trapper Mine Rate Base, page 8.2
- Jim Bridger Mine Rate Base, page 8.3
- Pro Forma Plant Additions, pages 8.4.1 – 8.4.2
- Regulatory Assets & Liabilities Amortization, page 8.6
- Prepaid Pension Net Asset, page 8.8
- Deer Creek Mine Adjustment, page 8.9
- Cholla Decommissioning, page 8.10
- Remove Labor Day Wildfire Restoration, page 8.11
- Foote Creek II-IV Repowering Annualization, page 8.12
- Carbon Decommissioning Costs Amortization, page 8.13

The tax impacts of the following adjustment are included within adjustment 7.4:

- Depreciation & Amortization Expense, page 6.1

Tax Methodology

Consistent with the method used in the Company's A.05-11-022 general rate case which resulted in a stipulation adopted by the California Public Utilities Commission; the taxes in this filing are calculated on a fully normalized basis for the Test Year except for equity AFUDC which is reported on a flow through basis. Even though deferred taxes are required to be provided for equity AFUDC under United States Generally Accepted Accounting Principles (U. S. GAAP), it more closely resembles a permanent item for income tax and rate making purposes.

PacifiCorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2023

	7.2	7.3	7.4	7.5	7.6	7.7	7.8
	Property Tax Expense	Production Tax Credit	PowerTax ADIT	Pro Forma Tax Balances	Wyoming Wind Generation Tax	AFUDC - Equity	TCJA EDIT Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19							
20 Total O&M Expenses	-	-	-	-	-	-	-
21							
22 Depreciation	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	-	-	-
24 Taxes Other Than Income	540,859	-	-	-	4,523	-	-
25 Income Taxes - Federal	(108,428)	1,847,406	896,032	(686,461)	(907)	365,984	(23,893)
26 Income Taxes - State	(24,556)	(4)	202,926	(155,555)	(205)	82,885	(5,411)
27 Income Taxes - Def Net	-	-	(1,292,116)	875,223	-	-	2,030,112
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-	-
30							
31 Total Operating Expenses:	407,875	1,847,402	(193,158)	33,207	3,411	448,870	2,000,807
32							
33 Operating Rev For Return:	(407,875)	(1,847,402)	193,158	(33,207)	(3,411)	(448,870)	(2,000,807)
34							
35 Rate Base:							
36 Electric Plant In Service	-	-	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	-	-
39 Elec Plant Acq Adj	-	-	-	-	-	-	-
40 Pension	-	-	-	-	-	-	-
41 Prepayments	-	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	-	-
43 Material & Supplies	-	-	-	-	-	-	-
44 Working Capital	1,027	4,652	2,768	(2,121)	9	1,130	(74)
45 Weatherization Loans	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-
47							
48 Total Electric Plant:	1,027	4,652	2,768	(2,121)	9	1,130	(74)
49							
50 Rate Base Deductions:							
51 Accum Prov For Deprec	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-
53 Accum Def Income Tax	-	-	(5,584,692)	(109,881)	-	-	(1,803,297)
54 Unamortized ITC	-	-	-	343	-	-	-
55 Customer Adv For Const	-	-	-	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	7,459,496
58							
59 Total Rate Base Deductions	-	-	(5,584,692)	(109,537)	-	-	5,656,198
60							
61 Total Rate Base:	1,027	4,652	(5,581,924)	(111,658)	9	1,130	5,656,124
62							
63 Return on Rate Base	-0.139%	-0.631%	0.160%	-0.010%	-0.001%	-0.156%	-0.775%
64							
65 Return on Equity	-0.266%	-1.207%	0.307%	-0.018%	-0.002%	-0.299%	-1.484%
66							
67 TAX CALCULATION:							
68 Operating Revenue	(540,859)	-	-	-	(4,523)	-	-
69 Other Deductions	-	-	-	-	-	(1,825,692)	-
70 Interest (AFUDC)	-	-	-	-	-	-	-
71 Interest	22	98	(117,625)	(2,353)	0	24	119,188
72 Schedule "M" Additions	-	-	3,319,229	(1,014,778)	-	-	-
73 Schedule "M" Deductions	-	-	(1,032,890)	2,413,889	-	-	-
74 Income Before Tax	(540,881)	(98)	4,469,743	(3,426,314)	(4,523)	1,825,669	(119,188)
75							
76 State Income Taxes	(24,556)	(4)	202,926	(155,555)	(205)	82,885	(5,411)
77 Taxable Income	(516,325)	(94)	4,266,817	(3,270,759)	(4,318)	1,742,783	(113,777)
78							
79 Federal Income Taxes + Other	(108,428)	1,847,406	896,032	(686,461)	(907)	365,984	(23,893)
APPROXIMATE PRICE CHANGE	549,514	2,488,935	(831,383)	33,304	4,595	604,746	3,273,888

PacifiCorp
California General Rate Case - December 2023
Interest True-Up

PAGE 7.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Interest	427	3	980,605	CA	100.000%	980,605	Below

Adjustment Detail:			Total Company				
Interest June 2021 - Unadjusted			374,525,254			6,863,191	2.16
Interest December 2023 - Normalized			369,186,772			7,843,795	Below
Total Interest Adjustment:			<u>(5,338,482)</u>			<u>980,605</u>	

Normalized Rate Base			17,723,701,716			372,230,116	2.2
Other & Non-Regulated						-	
Adjusted Rate Base			<u>17,723,701,716</u>			<u>372,230,116</u>	2.2
Weighted Cost of Debt			<u>2.107%</u>			<u>2.107%</u>	2.1
Total Normalized Interest			<u>373,481,570</u>			<u>7,843,795</u>	2.15

Description of Adjustment:

This adjustment synchronizes interest expense with the jurisdictional allocated rate base. This is calculated by multiplying net rate base by the Company's weighted cost of debt. A separate column is not shown for adjustment 7.1 on page 7.0.2 as the interest true-up component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

PacifiCorp
California General Rate Case - December 2023
Property Tax Expense

PAGE 7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Taxes Other Than Income	408	3	24,011,597	GPS	2.252%	540,859	7.2.1

Description of Adjustment:

This adjustment normalizes the difference between actual accrued property tax expense and forecasted property tax expense resulting from estimated capital additions.

PacifiCorp
California General Rate Case - December 2023
Property Tax Adjustment Summary - California

PAGE 7.2.1

FERC Account	G/L Account	Co. Code	Total	Ref
408.15	579000	1000	161,965,403	
Total Accrued Property Tax - 12 Months End. June 2021			<u>161,965,403</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2023			185,977,000	
Less: Accrued Property Tax - 12 Months Ended June 30, 2021			(161,965,403)	
Incremental Adjustment to Property Taxes			<u><u>24,011,597</u></u>	Ref. 7.2

PacifiCorp
California General Rate Case - December 2023
Production Tax Credit

PAGE 7.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
FED Production Tax Credit	40910	1	125,906,829	SG	1.467%	1,847,426	B-6

Description of Adjustment:

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This adjustment removes the base period Production Tax credits which are reflected in the Company's Energy Costs Adjustment Clause (ECAC) filings annually.

As described in the testimony of Mr. Steven R. McDougal, this adjustment is included in the calculation of overall revenue requirement for computational purposes only; the Company is not requesting recovery of NPC and PTCs as part of the general rate case. NPC and PTCs are reflected in the Company's ECAC filings.

PacifiCorp
California General Rate Case - December 2023
PowerTax ADIT

PAGE 7.4

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Tax:							
Accelerated Pollution Control Facilities	281	3	148,004,159	SG	1.467%	2,171,659	
ADIT - 6/30/2021 EOP	282	3	2,745,860,351	DITBAL	2.185%	59,992,834	
California	282	3	(67,749,185)	CA	100.000%	(67,749,185)	
Idaho	282	3	(183,672,275)	ID	0.000%	-	
Oregon	282	3	(768,118,118)	OR	0.000%	-	
Other	282	3	(6,361,042)	OTHER	0.000%	-	
Utah	282	3	(1,385,738,211)	UT	0.000%	-	
Washington	282	3	(189,836,347)	WA	0.000%	-	
Wyoming	282	3	(452,452,893)	WYP	0.000%	-	
			<u>(160,063,561)</u>			<u>(5,584,692)</u>	7.4.1
Schedule M Adjustment	SCHMAP	3	(21,558)	SCHMDEXP	1.841%	(397)	7.4.1
Schedule M Adjustment	SCHMAT	3	235,884,653	SCHMDEXP	1.841%	4,342,382	7.4.1
Schedule M Adjustment	SCHMAT	3	(225,430,833)	UT	0.000%	-	7.4.1
Schedule M Adjustment	SCHMAT	3	(131,758,074)	OR	0.000%	-	7.4.1
Schedule M Adjustment	SCHMAT	3	(16,938,209)	ID	0.000%	-	7.4.1
Schedule M Adjustment	SCHMAT	3	(5,403,836)	SO	2.252%	(121,721)	7.4.1
Schedule M Adjustment	SCHMAT	3	(57,011,691)	CIAC	3.812%	(2,173,096)	7.4.1
Schedule M Adjustment	SCHMAT	3	(3,813,773)	SNPD	3.812%	(145,368)	7.4.1
Schedule M Adjustment	SCHMAT	3	69,017,807	SNP	2.110%	1,456,496	7.4.1
Schedule M Adjustment	SCHMAT	3	(2,662,525)	SG	1.467%	(39,067)	7.4.1
Schedule M Adjustment	SCHMDT	3	4,693,818	TAXDEPR	1.902%	89,270	7.4.1
Schedule M Adjustment	SCHMDT	3	(7,807,154)	SO	2.252%	(175,855)	7.4.1
Schedule M Adjustment	SCHMDT	3	5,323,441	SG	1.467%	78,111	7.4.1
Schedule M Adjustment	SCHMDT	3	114,269,043	SNP	2.110%	2,411,441	7.4.1
Schedule M Adjustment	SCHMDT	3	(152,535,865)	GPS	2.252%	(3,435,856)	7.4.1
Deferred Income Tax Expense	41110	3	(57,996,016)	SCHMDEXP	1.841%	(1,067,644)	7.4.1
Deferred Income Tax Expense	41110	3	55,425,777	UT	0.000%	-	7.4.1
Deferred Income Tax Expense	41110	3	32,394,831	OR	0.000%	-	7.4.1
Deferred Income Tax Expense	41110	3	4,164,530	ID	0.000%	-	7.4.1
Deferred Income Tax Expense	41110	3	1,328,620	SO	2.252%	29,927	7.4.1
Deferred Income Tax Expense	41110	3	14,017,236	CIAC	3.812%	534,290	7.4.1
Deferred Income Tax Expense	41110	3	937,677	SNPD	3.812%	35,741	7.4.1
Deferred Income Tax Expense	41110	3	(16,969,132)	SNP	2.110%	(358,103)	7.4.1
Deferred Income Tax Expense	41110	3	654,624	SG	1.467%	9,605	7.4.1
Deferred Income Tax Expense	41010	3	1,154,050	TAXDEPR	1.902%	21,948	7.4.1
Deferred Income Tax Expense	41010	3	(1,919,514)	SO	2.252%	(43,237)	7.4.1
Deferred Income Tax Expense	41010	3	1,308,853	SG	1.467%	19,205	7.4.1
Deferred Income Tax Expense	41010	3	28,094,873	SNP	2.110%	592,891	7.4.1
Deferred Income Tax Expense	41010	3	(37,503,383)	GPS	2.252%	(844,760)	7.4.1
DIT Expense - Flowthrough	41110	3	(221,981)	CA	100.000%	(221,981)	7.4.1

Description of Adjustment:

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System for the 12 months ended December 31, 2023. This adjustment also updates the property-related book-tax adjustments and associated deferred income tax expense for the 12 months ended December 31, 2023.

PacifiCorp
California General Rate Case - December 2023
PowerTax Adjustment for Year Ended December 2023

Book Tax Difference		Total Company			STATE Allocation
Description - ADIT	#	Base Period 6/30/2021	Adjustment	CA GRC 2023	2020 Protocol
Accelerated Pollution Control Facilities Depreciation - 6/30/2021 EOF	287960	(148,004,159)	148,004,159	0	SG
Accumulated Deferred Income Taxes - 6/30/2021 EOP	287605	(2,745,860,351)	2,745,860,351	0	DITBAL
Accumulated Deferred Income Taxes (CA) - 13 MA Prorated	**	0	(67,749,185)	(67,749,185)	CA
Accumulated Deferred Income Taxes (IDU) - 13 MA Prorated	**	0	(183,672,275)	(183,672,275)	IDU
Accumulated Deferred Income Taxes (OR) - 13 MA Prorated	**	0	(768,118,118)	(768,118,118)	OR
Accumulated Deferred Income Taxes (OTHER) - 13 MA Prorated	**	0	(6,361,042)	(6,361,042)	OTHER
Accumulated Deferred Income Taxes (UT) - 13 MA Prorated	**	0	(1,385,738,211)	(1,385,738,211)	UT
Accumulated Deferred Income Taxes (WA) - 13 MA Prorated	**	0	(189,836,347)	(189,836,347)	WA
Accumulated Deferred Income Taxes (WY) - 13 MA Prorated	**	0	(452,452,893)	(452,452,893)	WYP
Rounding	**	0	0	0	DITBAL
		(2,893,864,510)	(160,063,561)	(3,053,928,071)	

Ref. 7.4

Book Tax Difference		Total Company			STATE Allocation
Description - Schedule M Items	#	Base Period 6/30/2021	CA GRC 2023	Adjustment	2020 Protocol
Schedule M Additions:					
Permanent Addition:					
Book Depreciation - M&E	105.127	149,749	128,191	(21,558)	SCHMDEXP Ref 7.4
Timing Additions:					
Book Depreciation	105.120 & Other	859,859,922	1,095,744,575	235,884,653	SCHMDEXP Ref 7.4
Book Depreciation - Utah Situs	105.120	225,430,833	-	(225,430,833)	UT Ref 7.4
Book Depreciation - Oregon Situs	105.120	131,758,074	-	(131,758,074)	OR Ref 7.4
Book Depreciation - Idaho Situs	105.120	16,938,209	-	(16,938,209)	IDU Ref 7.4
Book Depreciation - California Situs	105.120	-	-	-	CA Ref 7.4
Book Depreciation - Washington Situs	105.120	-	-	-	WA Ref 7.4
Capitalized Labor & Benefits Costs	105.100	4,075,367	(1,328,469)	(5,403,836)	SO Ref 7.4
CIAC	105.130	121,888,015	64,876,324	(57,011,691)	CIAC Ref 7.4
Reimbursements	105.140	3,813,773	-	(3,813,773)	SNPD Ref 7.4
Avoided Costs	105.142	72,599,478	141,617,285	69,017,807	SNP Ref 7.4
Capitalization of Test Energy	105.146	2,662,525	-	(2,662,525)	SG Ref 7.4
Total Schedule M Adds		1,439,175,945	1,301,037,907	(138,138,038)	
Schedule M Deductions:					
Repair Deduction	105.122	154,034,912	159,358,353	5,323,441	SG Ref 7.4
Tax Depreciation	105.125	1,225,252,918	1,229,946,736	4,693,818	TAXDEPR Ref 7.4
Capitalized Depreciation	105.137	7,807,154	-	(7,807,154)	SO Ref 7.4
AFUDC - Debt	105.141 - Debt	38,222,450	65,978,862	27,756,412	SNP Ref 7.4
AFUDC - Equity	105.141 - Equity	78,974,277	165,678,540	86,704,263	SNP Ref 7.4
Basis Intangible Difference - Equity	105.143	191,632	-	(191,632)	SNP Ref 7.4
Tax Gain / (Loss) on Prop. Disposition	105.152	119,531,346	2,349,453	(117,181,893)	GPS Ref 7.4
Removal Costs	105.175	78,603,972	43,250,000	(35,353,972)	GPS Ref 7.4
Total Schedule M Deducts		1,702,618,661	1,666,561,944	(36,056,717)	

Book Tax Difference		Total Company			STATE Allocation
Description - Deferred Income Tax Expense	#	Base Period 6/30/2021	CA GRC 2023	Adjustment	2020 Protocol
Flow-through:					
California	105.115	(327,913)	(549,894)	(221,981)	CA Ref 7.4
Idaho	105.115	(415,654)	(1,225,683)	(810,029)	IDU Ref 7.4
Oregon	105.115	(1,937,044)	(8,718,327)	(6,781,283)	OR Ref 7.4
Washington	105.115	1,147,123	917,782	(229,341)	WA Ref 7.4
Wyoming - P	105.115	(1,137,075)	(4,018,422)	(2,881,347)	WYP Ref 7.4
Wyoming - U	105.115	(1,107,021)	(716,514)	390,507	WYU Ref 7.4
Utah	105.115	(4,820,168)	(9,076,117)	(4,255,949)	UT Ref 7.4
U FERC	105.115	(187,414)	(222,279)	(34,865)	FERC Ref 7.4
Other	105.115	(78,578)	14,803	93,382	OTHER Ref 7.4
Total		(8,863,744)	(23,594,652)	(14,730,908)	

PacifiCorp
California General Rate Case - December 2023
Pro Forma Tax Balances

PAGE 7.5

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Tax:							
Schedule M Adjustment Permanent	SCHMAP	3	(10,558)	SE	1.413%	(149)	
	SCHMAP	3	(448,843)	SO	2.252%	(10,110)	
	SCHMDP	3	(5,308,942)	SE	1.413%	(75,030)	
	SCHMDP	3	(2,060)	SNP	2.110%	(43)	
Schedule M Adjustment Temporary	SCHMAT	3	(3,553,889)	BADDEBT	2.000%	(71,095)	
	SCHMAT	3	(395,446)	CA	100.000%	(395,446)	
	SCHMAT	3	4,929,707	GPS	2.252%	111,041	
	SCHMAT	3	(124,489)	ID	0.000%	-	
	SCHMAT	3	8,302,652	OR	0.000%	-	
	SCHMAT	3	227,964,433	OTHER	0.000%	-	
	SCHMAT	3	(20,056,679)	SE	1.413%	(283,455)	
	SCHMAT	3	(170,296)	SG	1.467%	(2,499)	
	SCHMAT	3	(582,468)	SNP	2.110%	(12,292)	
	SCHMAT	3	(15,602,237)	SO	2.252%	(351,439)	
	SCHMAT	3	45,715	TROJD	1.458%	666	
	SCHMAT	3	(1,689,281)	UT	0.000%	-	
	SCHMAT	3	(15,474,052)	WA	0.000%	-	
	SCHMAT	3	276,098	WYP	0.000%	-	
	SCHMDT	3	(9,242,130)	ID	0.000%	-	
	SCHMDT	3	(508,375)	OR	0.000%	-	
	SCHMDT	3	(43,505,410)	OTHER	0.000%	-	
	SCHMDT	3	4,563,366	SE	1.413%	64,493	
	SCHMDT	3	(2,463,286)	SG	1.467%	(36,144)	
	SCHMDT	3	(969,539)	SNPD	3.812%	(36,956)	
	SCHMDT	3	110,880,326	SO	2.252%	2,497,569	
	SCHMDT	3	23,638,477	UT	0.000%	-	
	SCHMDT	3	(249,911)	WA	0.000%	-	
	SCHMDT	3	4,223,253	WYP	0.000%	-	
Current Federal Tax Credits	40910	3	28,220	SE	1.413%	399	
State Income Tax	40911	3	10,953,263	OTHER	0.000%	-	

Description of Adjustment:

This adjustment normalizes the Base period Schedule M to an estimated proforma level of expense for the CY December 2023 Test period.

PacifiCorp
California General Rate Case - December 2023
(cont.) Pro Forma Tax Balances

PAGE 7.5.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Tax:							
Deferred Tax Expense Debit	41010	3	(2,272,325)	ID	0.000%	-	
	41010	3	(124,992)	OR	0.000%	-	
	41010	3	(10,696,500)	OTHER	0.000%	-	
	41010	3	1,121,977	SE	1.413%	15,857	
	41010	3	(605,638)	SG	1.467%	(8,887)	
	41010	3	(238,377)	SNPD	3.812%	(9,086)	
	41010	3	27,261,704	SO	2.252%	614,067	
	41010	3	5,811,898	UT	0.000%	-	
	41010	3	(61,445)	WA	0.000%	-	
	41010	3	1,038,354	WYP	0.000%	-	
Deferred Tax Expense Credit	41110	3	873,780	BADDEBT	2.000%	17,480	
	41110	3	97,227	CA	100.000%	97,227	
	41110	3	30,608	ID	0.000%	-	
	41110	3	(1,212,047)	GPS	2.252%	(27,301)	
	41110	3	(2,041,339)	OR	0.000%	-	
	41110	3	(57,946,167)	OTHER	0.000%	-	
	41110	3	4,931,256	SE	1.413%	69,692	
	41110	3	1,152,362	SG	1.467%	16,909	
	41110	3	143,209	SNP	2.110%	3,022	
	41110	3	3,836,059	SO	2.252%	86,407	
	41110	3	(11,240)	TROJD	1.458%	(164)	
	41110	3	415,337	UT	0.000%	-	
	41110	3	3,804,544	WA	0.000%	-	
	41110	3	(67,883)	WYP	0.000%	-	
ITC Amortization	41140	3	934,916	DGU	0.000%	-	

Description of Adjustment:

This adjustment normalizes the Base period Deferred Income Tax Expense to a pro forma level of expense for the CY December 2023 Test period.

PacifiCorp
California General Rate Case - December 2023
(cont.) Pro Forma Tax Balances

PAGE 7.5.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
ADIT Balance 190	190	3	287,036	BADDEBT	2.000%	5,742	
	190	3	28,407	CA	100.000%	28,407	
	190	3	6,979	ID	0.000%	-	
	190	3	1,627,649	OR	0.000%	-	
	190	3	(5,454,037)	OTHER	0.000%	-	
	190	3	(943,514)	SE	1.413%	(13,334)	
	190	3	(577,551)	SG	1.467%	(8,474)	
	190	3	(16,485,532)	SO	2.252%	(371,335)	
	190	3	(9,977)	TROJD	1.458%	(145)	
	190	3	(807,839)	UT	0.000%	-	
	190	3	(7,466,690)	WA	0.000%	-	
	190	3	(144,792)	WYP	0.000%	-	
	190	3	855,199	SNPD	3.812%	32,597	
ADIT Balance 282	282	3	(8,598,628)	OTHER	0.000%	-	
	282	3	(78,185)	SE	1.413%	(1,105)	
	282	3	(11,946)	SO	2.252%	(269)	
	282	3	77,911	SNP	2.110%	1,644	
	282	3	1,048,227	UT	0.000%	-	
	282	3	348,444	WYP	0.000%	-	
ADIT Balance 283	283	3	(36,304)	GPS	2.252%	(818)	
	283	3	(583,741)	ID	0.000%	-	
	283	3	325,163	OR	0.000%	-	
	283	3	(6,901,533)	OTHER	0.000%	-	
	283	3	515,387	SE	1.413%	7,284	
	283	3	(269,600)	SG	1.467%	(3,956)	
	283	3	70,997	SNP	2.110%	1,498	
	283	3	9,428,836	SO	2.252%	212,384	
	283	3	360,210	UT	0.000%	-	
	283	3	(57,404)	WA	0.000%	-	
	283	3	3,362,655	WYP	0.000%	-	
	283	3	13,442	WYU	0.000%	-	
ADIT Balance 255	255	3	(47,724)	UT	0.000%	-	
	255	3	23,391	SG	1.467%	343	
	255	3	9,011	ID	0.000%	-	

Description of Adjustment:

This adjustment normalizes the Base period Accumulated Deferred Income Tax Balances to an proforma level of a thirteen-month average rate base balance for the CY December 2023 Test period.

PacifiCorp
California General Rate Case - December 2023
Wyoming Wind Generation Tax

PAGE 7.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Taxes Other Than Income	408	3	308,233	SG	1.467%	4,523	7.6.1

Description of Adjustment:

This adjustment normalizes into the test year results the Wyoming Wind Generation Tax that becomes effective January 1, 2012. The Wyoming Wind Generation Tax is an excise tax levied upon the privilege of producing electricity from wind resources in the state of Wyoming. The tax is on the production of any electricity produced from wind resources for sale or trade on or after January 1, 2012, and is to be paid by the person producing the electricity. The tax is one dollar on each megawatt hour of electricity produced from wind resources at the point of interconnection with an electric transmission line.

PacifiCorp
California General Rate Case - December 2023
Wyoming Wind Generation Tax

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Wind Plant	2023 NPC MWH Production (b)	Tax Begins	2023 \$1/MWH Tax
Foote Creek (a)	-	3/24/2024	-
Glenrock I Wind Plant (b)	369,733	1/1/2012	369,733
Glenrock III Wind Plant (b)	136,868	1/1/2012	136,868
Seven Mile Hill Wind Plant	417,048	1/1/2012	417,048
Seven Mile Hill II Wind Plant	87,428	1/1/2012	87,428
Rolling Hills Wind Plant (b)	318,951	1/17/2012	318,951
High Plains Wind Plant	382,404	9/1/2012	382,404
McFadden Ridge	116,545	9/1/2012	116,545
Dunlap	476,749	10/1/2013	476,749
Cedar Springs Wind II (a)	61,249	12/4/2023	61,249
Ekola Flats Wind (a)	73,571	12/1/2023	73,571
TB Flats Wind (a)	75,236	12/1/2023	75,236
TB Flats Wind II (a)	24,800	12/22/2023	24,800
Total WY Wind MWH	<u>2,540,581</u>		<u>2,540,582</u>
June 2021 Base Period			2,232,349
ProForma Adjustment - December 2023			<u>308,233</u>

(a) Electricity produced from a wind turbine shall not be subject to the tax imposed under this chapter until the date three (3) years after the turbine first produced electricity for sale. After such date the production shall be subject to the tax, as provided by W.S. 39-22-103, regardless of whether production first commenced prior to or after January 1, 2012.

(b) WY Wind Generation tax is based on total

PacifiCorp
California General Rate Case - December 2023
AFUDC - Equity

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: AFUDC - Equity	419	1	(86,512,630)	SNP	2.110%	(1,825,692)	

Description of Adjustment:

This adjustment brings in the appropriate level of AFUDC - Equity into results to align the tax Schedule M with regulatory income.

PacifiCorp
California General Rate Case - December 2023
TCJA EDIT Adjustment

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustments to Rate Base:							
Reg Liab - Protected PP&E EDIT - CA	254	3	2,806,944	CA	100.000%	2,806,944	
Reg Liab-Protected PP&E EDIT Defer - CA	254	3	1,777,058	CA	100.000%	1,777,058	
Reg Liab - Non-Protected PP&E EDIT - CA	254	3	2,275,237	CA	100.000%	2,275,237	
Reg Liab - Non-PP&E EDIT - CA	254	3	600,256	CA	100.000%	600,256	
Adjustments to Tax:							
DTA - Reg Liab - Protected PP&E EDIT-CA	190	3	(690,134)	CA	100.000%	(690,134)	
DTL PMI PP&E - Protected Property EDIT	282	3	2,175,176	SE	1.413%	30,741	
DTA-Reg Liab-Protect PP&E EDIT Defer-CA	190	3	(436,918)	CA	100.000%	(436,918)	
DTA-Reg Liab-Non-Protect PP&E EDIT-CA	190	3	(559,403)	CA	100.000%	(559,403)	
DTA - Reg Liab - Non-PP&E EDIT - CA	190	3	(147,583)	CA	100.000%	(147,583)	
Protected PP&E RSGM Amortization - CA	41110	3	2,030,112	CA	100.000%	2,030,112	

Description of Adjustment:

Protected PP&E EDIT: This adjustment reflects the level of protected property EDIT amortization and adjusts the rate base for the test period.

Deferred Protected EDIT, Non-Protected PP&E EDIT & Non-PP&E EDIT: This adjustment adjusts the rate base for the test period.

8. RATE BASE ADJUSTMENTS

PacifiCorp
California General Rate Case – December 31, 2023
Rate Base Adjustment Index

The Company used actual rate base as of June 30, 2021 as the starting point for establishing the adjustments made to the test period. The following rate base adjustments are included in the December 2023 test period.

- 8.1 Update Cash Working Capital
- 8.2 Trapper Mine Rate Base
- 8.3 Jim Bridger Mine Rate Base
- 8.4 Pro Forma Plant Additions
- 8.5 Customer Advances for Construction
- 8.6 Regulatory Assets & Liabilities Amortization
- 8.7 Miscellaneous Rate Base
- 8.8 Prepaid Pension Net Asset
- 8.9 Deer Creek Mine Adjustment
- 8.10 Cholla Decommissioning
- 8.11 Remove Labor Day Wildfire Restoration
- 8.12 Foote Creek II-IV Repowering Annualization
- 8.13 Carbon Decommissioning Memo Account

Pacificorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2023

	8.2	8.3	8.4	8.5	8.6	8.7	8.8	8.9
	Trapper Mine Rate Base	Jim Bridger Mine Rate Base	Pro Forma Plant Additions & Retirements	Customer Advances for Construction	Regulatory Assets & Liabilities Amortization	Miscellaneous Rate Base	Prepaid Pension Net Asset	Deer Creek Mine Adjustment
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	(519,121)
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	5,250,368	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	130,962	-	-	-
19								
20 Total O&M Expenses	-	-	-	-	5,381,329	-	-	(519,121)
21								
22 Depreciation	-	-	-	-	-	-	-	-
23 Amortization	-	-	-	-	(69,054)	-	-	-
24 Taxes Other Than Income	-	-	-	-	-	-	-	-
25 Income Taxes - Federal	6,878	1,901	(643,863)	(873)	(2,143,483)	13,213	1,090	32,593
26 Income Taxes - State	1,558	431	(145,817)	(198)	(485,440)	2,992	247	7,381
27 Income Taxes - Def Net	(8,021)	-	315,647	-	1,323,085	-	-	89,076
28 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-	-	-	-	-
30								
31 Total Operating Expenses:	415	2,332	(474,033)	(1,071)	4,006,437	16,205	1,337	(390,071)
32								
33 Operating Rev For Return:	(415)	(2,332)	474,033	1,071	(4,006,437)	(16,205)	(1,337)	390,071
34								
35 Rate Base:								
36 Electric Plant In Service	(38,679)	(442,486)	91,550,263	-	-	-	-	-
37 Plant Held for Future Use	-	-	-	-	-	-	-	-
38 Misc Deferred Debits	-	-	-	-	-	(248,692)	(3,646,634)	201,208
39 Elec Plant Acq Adj	-	-	-	-	(59,176)	-	-	-
40 Pension	-	-	-	-	-	-	23,138	-
41 Prepayments	-	-	-	-	-	-	-	-
42 Fuel Stock	-	-	-	-	-	(2,879,125)	-	-
43 Material & Supplies	-	-	-	-	-	-	-	-
44 Working Capital	(52,544)	6	(1,989)	(3)	6,932	41	3	(1,207)
45 Weatherization Loans	-	-	-	-	-	-	-	-
46 Misc Rate Base	-	-	-	-	-	-	-	-
47								
48 Total Electric Plant:	(91,223)	(442,480)	91,548,275	(3)	(52,245)	(3,127,777)	(3,623,492)	200,001
49								
50 Rate Base Deductions:								
51 Accum Prov For Deprec	-	-	-	-	-	-	-	-
52 Accum Prov For Amort	-	-	-	-	-	-	-	-
53 Accum Def Income Tax	11,051	(7,646)	(53,808)	-	-	-	84,021	(473,150)
54 Unamortized ITC	-	-	-	-	-	-	-	-
55 Customer Adv For Const	-	-	-	206,771	-	-	-	-
56 Customer Service Deposits	-	-	-	-	-	-	-	-
57 Misc Rate Base Deductions	-	-	-	-	-	-	3,281,471	-
58								
59 Total Rate Base Deductions	11,051	(7,646)	(53,808)	206,771	-	-	3,365,491	(473,150)
60								
61 Total Rate Base:	(80,172)	(450,126)	91,494,467	206,768	(52,245)	(3,127,777)	(258,001)	(273,148)
62								
63 Return on Rate Base	0.001%	0.005%	-0.836%	-0.001%	-1.043%	0.013%	0.001%	0.104%
64								
65 Return on Equity	0.002%	0.010%	-1.599%	-0.003%	-1.996%	0.026%	0.002%	0.199%
66								
67 TAX CALCULATION:								
68 Operating Revenue	-	-	-	-	(5,312,275)	-	-	519,121
69 Other Deductions	-	-	-	-	-	-	-	-
70 Interest (AFUDC)	-	-	-	-	-	-	-	-
71 Interest	(1,689)	(9,485)	1,928,011	4,357	(1,101)	(65,910)	(5,437)	(5,756)
72 Schedule "M" Additions	32,622	-	293,293	-	-	-	-	(339,118)
73 Schedule "M" Deductions	-	-	1,577,113	-	5,381,329	-	-	23,175
74 Income Before Tax	34,312	9,485	(3,211,831)	(4,357)	(10,692,503)	65,910	5,437	162,584
75								
76 State Income Taxes	1,558	431	(145,817)	(198)	(485,440)	2,992	247	7,381
77 Taxable Income	32,754	9,055	(3,066,014)	(4,159)	(10,207,064)	62,918	5,190	155,202
78								
79 Federal Income Taxes + Other	6,878	1,901	(643,863)	(873)	(2,143,483)	13,213	1,090	32,593
APPROXIMATE PRICE CHANGE	(7,645)	(42,920)	8,724,099	19,716	5,391,344	(298,237)	(24,601)	(553,379)

PacifiCorp
California General Rate Case
Adjustment Summary
Twelve Months Ending December 31, 2023

	8.10	8.11	8.12	8.13
	Cholla Decommissioning	Remove Labor Day Wildfire Restoration	Foot Creek II- IV Repowering Annualization	Carbon Decommissioning Memo Account
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	-	-	-	-
7				
8 Operating Expenses:				
9 Steam Production	(214,933)	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	-	-	7,317	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19				
20 Total O&M Expenses	(214,933)	-	7,317	-
21				
22 Depreciation	-	-	45,557	(169,312)
23 Amortization	1,716,603	-	-	-
24 Taxes Other Than Income	-	-	-	-
25 Income Taxes - Federal	26,515	132,044	(5,763)	(44,771)
26 Income Taxes - State	6,005	29,904	(1,305)	(10,139)
27 Income Taxes - Def Net	(399,853)	(110,347)	(11,201)	90,842
28 Investment Tax Credit Adj.	-	-	-	-
29 Misc Revenue & Expense	-	-	-	-
30				
31 Total Operating Expenses:	1,134,336	51,601	34,606	(133,380)
32				
33 Operating Rev For Return:	(1,134,336)	(51,601)	(34,606)	133,380
34				
35 Rate Base:				
36 Electric Plant In Service	-	(10,350,393)	1,039,108	-
37 Plant Held for Future Use	-	-	-	-
38 Misc Deferred Debits	(289,084)	-	-	971,084
39 Elec Plant Acq Adj	-	-	-	-
40 Pension	-	-	-	-
41 Prepayments	-	-	-	-
42 Fuel Stock	-	-	-	-
43 Material & Supplies	(78,381)	-	-	-
44 Working Capital	(459)	408	1	(138)
45 Weatherization Loans	-	-	-	-
46 Misc Rate Base	-	-	-	-
47				
48 Total Electric Plant:	(367,924)	(10,349,985)	1,039,108	970,945
49				
50 Rate Base Deductions:				
51 Accum Prov For Deprec	-	164,237	(25,597)	-
52 Accum Prov For Amort	-	-	-	-
53 Accum Def Income Tax	36,117	225,988	3,437	128,501
54 Unamortized ITC	-	-	-	-
55 Customer Adv For Const	-	-	-	-
56 Customer Service Deposits	-	-	-	-
57 Misc Rate Base Deductions	(30,293)	-	-	-
58				
59 Total Rate Base Deductions	5,825	390,225	(22,161)	128,501
60				
61 Total Rate Base:	(362,100)	(9,959,759)	1,016,947	1,099,446
62				
63 Return on Rate Base	-0.296%	0.039%	-0.015%	0.030%
64				
65 Return on Equity	-0.567%	0.075%	-0.028%	0.057%
66				
67 TAX CALCULATION:				
68 Operating Revenue	(1,501,669)	-	(52,874)	169,312
69 Other Deductions	-	-	-	-
70 Interest (AFUDC)	-	-	-	-
71 Interest	(7,630)	(209,876)	21,430	23,168
72 Schedule "M" Additions	1,626,305	(266,978)	45,557	-
73 Schedule "M" Deductions	-	(715,789)	-	369,479
74 Income Before Tax	132,266	658,687	(28,747)	(223,335)
75				
76 State Income Taxes	6,005	29,904	(1,305)	(10,139)
77 Taxable Income	126,261	628,783	(27,442)	(213,196)
78				
79 Federal Income Taxes + Other	26,515	132,044	(5,763)	(44,771)
APPROXIMATE PRICE CHANGE	1,490,902	(949,674)	150,678	(67,158)

PacifiCorp
California General Rate Case - December 2023
Cash Working Capital

PAGE 8.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Cash Working Capital	CWC	3	(33,952)	CA	100.000%	(33,952)	Below
Adjustment Detail:							
Cash Working Capital June 2021 - Unadjusted			30,405,909			162,461	2.28
Cash Working Capital December 2023 - Normalized			16,948,875			128,509	8.1.1
Adjustment:			<u>(13,457,034)</u>			<u>(33,952)</u>	

Description of Adjustment:

This adjustment is necessary to compute the cash working capital for the normalized results of operations in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days for Oregon are calculated using the Company's 2015 lead lag study. A separate column is not shown for adjustment 8.1 on page 8.0.2 as the cash working capital component is calculated and shown on the adjustment summary pages for each of the adjustments individually.

PacifiCorp
Update Cash Working Capital
Twelve Months Ending December 31, 2023

	<u>Total</u>	<u>California</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyoming</u>	<u>Wy-PPL</u>	<u>Utah</u>	<u>Idaho</u>	<u>Wy-UPL</u>	<u>FERC</u>
Lead/Lag Study as of 12/15										
Revenue Lag Days	41.52	41.17	40.25	41.27	37.72	37.72	40.88	37.54	37.72	35.62
Expense Lag Days	35.72	40.25	36.80	35.20	36.83	36.83	36.81	36.86	36.83	35.10
Net Lag Days	5.80	0.92	3.45	6.07	0.89	0.89	4.07	0.68	0.89	0.53
O&M Expense	1,182,841,795	46,820,086	325,181,181	74,400,681	121,367,036	102,509,028	438,515,433	61,392,439	18,858,008	179,118
Taxes Other than Income	236,516,765	5,760,329	85,753,376	15,533,197	28,540,123	23,981,336	89,063,932	11,823,863	4,558,787	41,945
Federal Income Tax	408,965,901	(1,265,298)	104,336,258	32,695,607	48,240,832	42,330,532	216,985,741	28,834,711	5,910,300	2,382,156
State Income Tax	108,863,370	(286,492)	23,630,342	7,404,963	10,925,857	9,587,225	49,143,133	6,530,533	1,338,631	539,494
Total	1,937,187,831	51,028,624	538,901,157	130,034,448	209,073,848	178,408,121	793,708,238	108,581,547	30,665,726	3,142,713
Divided by Days in Year	365	365	365	365	365	365	365	365	365	365
Avg. Daily Cost of Service	5,307,364	139,804	1,476,442	356,259	572,805	488,789	2,174,543	297,484	84,016	8,610
Net Lag Days	5.80	0.92	3.45	6.07	0.89	0.89	4.07	0.68	0.89	0.53
Cash Working Capital	16,948,875	128,509	5,093,696	2,162,491	509,279	434,581	8,846,871	203,473	74,698	4,557
	Ref. 8.1	Ref. 8.1								

PacifiCorp
California General Rate Case - December 2023
Trapper Mine Rate Base

PAGE 8.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Tangible Property	399	3	(2,736,814)	SE	1.413%	(38,679)	Below
Final Reclamation Liability	2533	3	(3,719,426)	SE	1.413%	(52,566)	Below
Adjustment Detail							
<u>Other Tangible Property</u>							
June 2021 Balance			9,195,294				8.2.1
December 2023 13 Mth. Avg. Balance			6,458,479				8.2.1
Adjust to December 2023 13 Mth. Avg. Balance			<u>(2,736,814)</u>				Above
<u>Final Reclamation Liability</u>							
June 2021 12 Mth. Avg. Balance			(7,150,412)				8.2.2
December 2023 12 Mth. Avg. Balance			<u>(10,869,838)</u>				8.2.2
Adjust to December 2023 12 Mth. Avg. Balance			<u>(3,719,426)</u>				Above
Adjustment to Tax:							
Schedule M Adj - Reclamation Liab.	SCHMAT	3	2,308,292	SE	1.413%	32,622	8.2.2
Deferred Income Tax Expense	41110	3	(567,531)	SE	1.413%	(8,021)	8.2.2
Accumulated Def Inc Tax Balance	190	3	781,924	SE	1.413%	11,051	8.2.2

Description of Adjustment:

The Company owns a 21.40% interest in the Trapper Mine, which provides coal to the Craig generating plant. This adjustment reflects the net plant decrease into the Test Period to recognize the depreciation of the investment over time. This adjustment also walks forward the Reclamation Liability to December 2023.

PacifiCorp
California General Rate Case - December 2023
Trapper Mine Rate Base

DESCRIPTION	Jun-21 Actual	Dec-22 Forecast	Jan-23 Forecast	Feb-23 Forecast	Mar-23 Forecast	Apr-23 Forecast	May-23 Forecast	Jun-23 Forecast	Jul-23 Forecast	Aug-23 Forecast	Sep-23 Forecast	Oct-23 Forecast	Nov-23 Forecast	Dec-23 Forecast
Property, Plant, and Equipment														
Lands and Leases	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984	17,748,984
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	126,096,849	133,486,240	133,690,579	127,445,821	127,445,821	127,524,353	126,060,805	126,096,849	126,096,849	126,096,849	126,096,849	126,096,849	126,096,849	133,486,240
Total Property, Plant, and Equipment	146,680,648	154,070,039	154,274,378	148,029,620	148,029,620	148,108,152	146,644,604	146,680,648	146,680,648	146,680,648	146,680,648	146,680,648	146,680,648	154,070,039
Accumulated Depreciation	(121,309,323)	(131,356,299)	(131,569,137)	(131,781,975)	(131,994,813)	(132,207,651)	(132,420,489)	(132,633,328)	(132,846,166)	(133,059,004)	(133,271,842)	(133,484,680)	(133,697,519)	(133,910,357)
Total Property, Plant, and Equipment	25,371,325	22,713,741	22,705,241	16,247,645	16,034,807	15,900,501	14,224,115	14,047,320	13,834,482	13,621,644	13,408,806	13,195,968	12,983,129	20,159,682
Other														
Inventories	5,535,481	6,000,000	5,916,667	5,833,333	5,750,000	5,666,667	5,583,333	5,500,000	5,416,667	5,333,333	5,250,000	5,166,667	5,083,333	5,000,000
Prepaid Expenses	148,766	150,000	136,364	122,727	109,091	95,455	81,818	68,182	54,545	40,909	27,273	13,636	0	150,000
Restricted Funds: Self-bonding for Black Lung	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other	6,184,247	6,650,000	6,553,030	6,456,061	6,359,091	6,262,121	6,165,152	6,068,182	5,971,212	5,874,242	5,777,273	5,680,303	5,583,333	5,650,000
Total Rate Base	31,555,572	29,363,741	29,258,272	22,703,706	22,393,898	22,162,622	20,389,266	20,115,502	19,805,694	19,495,886	19,186,079	18,876,271	18,566,463	25,809,682
PacifiCorp Share	9,195,294	8,556,594	8,525,860	6,615,860	6,525,582	6,458,188	5,941,432	5,861,657	5,771,379	5,681,101	5,590,823	5,500,545	5,410,267	7,520,941
June 2021 Balance	9,195,294	Ref 8.2												
December 2023 13 Mth. Avg. Balance	6,458,479	Ref 8.2												

PacifiCorp
California General Rate Case - December 2023
Trapper Mine Rate Base
Final Reclamation Liability

Actuals													
Description:		Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
Final Reclamation Liability		(6,874,217)	(6,886,120)	(6,904,116)	(6,922,709)	(6,939,870)	(6,961,463)	(7,139,466)	(7,199,003)	(7,334,523)	(7,420,190)	(7,550,403)	(7,672,867)

Forecast													
Description:	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Final Reclamation Liability	(10,139,457)	(10,251,824)	(10,364,190)	(10,476,556)	(10,588,922)	(10,701,289)	(10,813,655)	(10,926,021)	(11,038,387)	(11,150,754)	(11,263,120)	(11,375,486)	(11,487,852)

12 Month Average :
June 2021 12 Mth. Avg. Balance (7,150,412)
December 2023 12 Mth. Avg. Balance (10,869,838)
Adjustment to Rate Base (3,719,426) Ref 8.2

Adjustments for Tax:			
Change in Liability Account Balance:	Schedule M Add - Pro Forma	3,140,788	
	Schedule M Add - Actual	832,496	
	Adjustment needed	<u>2,308,292</u>	Ref 8.2
	Def Inc Tax Exp - Pro Forma	(772,213)	
	Def Inc Tax Exp - Actual	(204,682)	
	Adjustment needed	<u>(567,531)</u>	Ref 8.2

ADIT Adjustment for Tax:													
Tax Actual Account 287216 (FERC Account 190) M#605.715:													
Description:	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
Trapper Mine Contract Obligation	1,672,103	1,677,591	1,680,518	1,683,317	1,687,889	1,692,108	1,697,901	1,741,666	1,756,304	1,772,076	1,793,138	1,825,154	1,876,786

Regulation Forecast (from Net Power Cost group)													
Description:	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Trapper Mine Contract Obligation	2,492,948	2,520,575	2,548,202	2,575,829	2,603,456	2,631,083	2,658,710	2,686,337	2,713,964	2,741,591	2,769,218	2,796,845	2,824,472

13-Month Average Balance:
Base Period June 2021 End of Period 1,876,786
December 2023 13 Mth. Average 2,658,710
Adjustment to Rate Base 781,924 Ref 8.2

PacifiCorp
California General Rate Case - December 2023
Jim Bridger Mine Rate Base

PAGE 8.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Tangible Property	399	3	(31,309,381)	SE	1.413%	(442,486)	Below
Adjustment to Tax:							
Accumulated Def Inc Tax Balance	190	3	(540,998)	SE	1.413%	(7,646)	8.3.2
Adjustment Detail							
June 2021 Balance			70,453,393				8.3.1
December 2023 13 Mth. Avg. Balance			39,144,012				8.3.1
Adjustment to December 2023 13 Mth. Avg. Balance			<u>(31,309,381)</u>				

Description of Adjustment:

The Company owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. This adjustment reflects the reduction to net plant balance in the Jim Bridger Mine due to depreciation into the Test Period.

PacifiCorp
California Rate Case - December 2023
Jim Bridger Mine Rate Base
13 Month Average
(000's)

Bridger Total	Actual	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
Description	Jun-21	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	
1 Structure, Equipment, Mine Dev.	437,572	448,072	448,093	448,114	448,228	448,249	448,346	448,447	450,723	451,834	452,742	458,046	458,068	459,045	
2 Materials & Supplies	10,760	11,825	9,932	9,932	9,932	9,932	9,932	9,932	9,932	9,932	9,932	9,932	9,932	9,932	
4 Pit Inventory	36,350	9,383	9,279	9,786	10,108	10,552	11,195	12,767	10,249	8,163	6,482	4,507	2,832	2,245	
5 Deferred Long Wall Costs	3,789	-	-	-	-	-	-	-	-	-	-	-	-	-	
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7 Accumulated Depreciation	(382,790)	(406,109)	(406,918)	(407,723)	(408,519)	(409,315)	(410,126)	(410,924)	(411,779)	(412,611)	(413,443)	(414,358)	(415,260)	(416,165)	
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL RATE BASE	105,680	63,171	60,386	60,108	59,749	59,418	59,347	60,221	59,125	57,317	55,712	58,126	55,571	55,056	
PacifiCorp Share (66.67%)	70,453	42,114	40,257	40,072	39,833	39,612	39,564	40,147	39,417	38,212	37,142	38,751	37,047	36,704	

June 2021 Balance	70,453	Ref 8.3
December 2023 - 13 Mth. Avg. Balance	39,144	Ref 8.3

Exhibit No. PAC/901
191 of 389
Witness: Steven R. McDougal

PacifiCorp
California Rate Case - December 2023
Jim Bridger Mine Rate Base
13-Month Average Balance

Materials & Supplies:

Obsolete Reserve - Surface
Obsolete Reserve - Underground
Total Obsolete Reserves

Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13-Mo. Avg Balance
(619,053)	(628,614)	(638,174)	(647,735)	(657,295)	(666,856)	(676,416)	(685,976)	(695,537)	(705,097)	(714,658)	(724,218)	(733,779)	(676,416)
-	-	-	-	-	-	-	-	-	-	-	-	-	-
(619,053)	(628,614)	(638,174)	(647,735)	(657,295)	(666,856)	(676,416)	(685,976)	(695,537)	(705,097)	(714,658)	(724,218)	(733,779)	(676,416)

PacifiCorp's 2/3 share:

Obsolete Reserve - Surface
Obsolete Reserve - Underground
Total of PacifiCorp's share of Obsolete Reserves

(412,702)	(419,076)	(425,449)	(431,823)	(438,197)	(444,570)	(450,944)	(457,318)	(463,691)	(470,065)	(476,439)	(482,812)	(489,186)	(450,944)
-	-	-	-	-	-	-	-	-	-	-	-	-	-
(412,702)	(419,076)	(425,449)	(431,823)	(438,197)	(444,570)	(450,944)	(457,318)	(463,691)	(470,065)	(476,439)	(482,812)	(489,186)	(450,944)

13-month Avg ADIT 190 Balance at December 31, 2023
13-month Avg ADIT 190 Balance at June 30, 2021

110,872
651,870 Tax Model -Inventory Reserve - PMI - Account 287938
(540,998) Ref 8.3

PacifiCorp
California General Rate Case - December 2023
Pro Forma Plant Additions & Retirements

PAGE 8.4

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Plant	312	3	(9,887,236)	SG	1.467%	(145,075)	
Steam Plant	312	3	(12,925,302)	SG	1.467%	(189,652)	
Steam Plant	312	3	98,002,665	SG	1.467%	1,437,989	
Steam Plant	312	3	-	SG	1.467%	-	
Hydro Plant	332	3	(30,168,193)	SG-P	1.467%	(442,657)	
Hydro Plant	332	3	(788,804)	SG-U	1.467%	(11,574)	
Hydro Plant	332	3	133,669,031	SG-P	1.467%	1,961,321	
Hydro Plant	332	3	35,750,856	SG-U	1.467%	524,571	
Other Plant	343	3	-	SG	1.467%	-	
Other Plant	343	3	26,456,621	SG	1.467%	388,197	
Other Plant	343	3	347,069	OR	0.000%	-	
Other Plant	343	3	104,846,154	SG-W	1.467%	1,538,404	
Other Plant	343	3	3,966,967	SG	1.467%	58,207	
Transmission Plant	355	3	(4,036,372)	SG	1.467%	(59,226)	
Transmission Plant	355	3	(7,091,272)	SG	1.467%	(104,050)	
Transmission Plant	355	3	506,033,281	SG	1.467%	7,425,007	
Distribution Plant	360	3	7,848,201	CA	100.000%	655,281	
Distribution Plant	361	3	14,877,050	CA	100.000%	1,242,151	
Distribution Plant	362	3	123,440,638	CA	100.000%	10,306,607	
Distribution Plant	363	3	-	CA	100.000%	-	
Distribution Plant	364	3	161,323,340	CA	100.000%	13,469,602	
Distribution Plant	365	3	101,515,088	CA	100.000%	8,475,946	
Distribution Plant	366	3	50,364,914	CA	100.000%	4,205,190	
Distribution Plant	367	3	117,491,146	CA	100.000%	9,809,858	
Distribution Plant	368	3	177,842,653	CA	100.000%	14,848,873	
Distribution Plant	369	3	109,973,613	CA	100.000%	9,182,185	
Distribution Plant	370	3	30,103,554	CA	100.000%	2,513,479	
Distribution Plant	371	3	1,040,824	CA	100.000%	86,903	
Distribution Plant	373	3	7,453,905	CA	100.000%	622,360	
General Plant	397	3	1,007,135	CA	100.000%	1,007,135	
General Plant	397	3	28,287,997	OR	0.000%	-	
General Plant	397	3	1,036,846	WA	0.000%	-	
General Plant	397	3	9,861,737	WYP	0.000%	-	
General Plant	397	3	47,345,212	UT	0.000%	-	
General Plant	397	3	4,146,762	ID	0.000%	-	
General Plant	397	3	(760,980)	WYU	0.000%	-	
General Plant	397	3	(334,013)	SG	1.467%	(4,901)	
General Plant	397	3	(738,682)	SG	1.467%	(10,839)	
General Plant	397	3	8,347,020	SG	1.467%	122,476	
General Plant	397	3	55,923,768	SO	2.252%	1,259,678	
General Plant	397	3	-	SG	1.467%	-	
General Plant	397	3	-	SG	1.467%	-	
General Plant	397	3	(2,386,283)	CN	2.344%	(55,936)	
General Plant	397	3	(357,542)	SE	1.413%	(5,053)	
Mining Plant	399	3	-	SE	1.413%	-	
			<u>1,898,829,368</u>			<u>90,112,456</u>	

Description of Adjustment:

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2023. This adjustment includes the 13 month average balance of the plant additions that will be placed into service by December 31, 2023. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$10 million (total company basis) are described on pages 8.4.38 through 8.4.44.

The related tax impact is included in adjustments 7.4 and 7.5 except for a small tax adjustment not included in the Power Tax adjustment.

PacifiCorp
California General Rate Case - December 2023
(cont.) Pro Forma Plant Additions & Retirements

PAGE 8.4.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Rate Base:							
Intangible Plant	303	3	-	CA	100.000%	-	
Intangible Plant	303	3	(820,648)	CN	2.344%	(19,236)	
Intangible Plant	302	3	-	SG	1.467%	-	
Intangible Plant	302	3	-	SG	1.467%	-	
Intangible Plant	303	3	(2,070)	ID	0.000%	-	
Intangible Plant	303	3	(8,719)	OR	0.000%	-	
Intangible Plant	303	3	(97,905)	SE	1.413%	(1,384)	
Intangible Plant	302	3	(1,510,264)	SG	1.467%	(22,160)	
Intangible Plant	302	3	(111,974)	SG-P	1.467%	(1,643)	
Intangible Plant	302	3	(358,090)	SG-U	1.467%	(5,254)	
Intangible Plant	303	3	-	SG	1.467%	-	
Intangible Plant	303	3	66,037,338	SO	2.252%	1,487,485	
Intangible Plant	303	3	(13,474)	UT	0.000%	-	
Intangible Plant	303	3	-	WA	0.000%	-	
Intangible Plant	303	3	(185,485)	WYP	0.000%	-	
Intangible Plant	303	3	-	WYU	0.000%	-	
			<u>62,928,709</u>			<u>1,437,808</u>	
Total Adjustment			<u>1,961,758,076</u>			<u>91,550,263</u>	8.4.4
Adjustments to Tax:							
Schedule M Adjustment - OR	SCHMAT	3	(51,560)	OR	0.000%	-	
Schedule M Adjustment - OR	SCHMDT	3	163,871	OR	0.000%	-	
Deferred Income Tax Expense - OR	41110	3	12,677	OR	0.000%	-	
Deferred Income Tax Expense - OR	41010	3	(40,290)	OR	0.000%	-	
Accumulated Def Inc Tax Bal - OR	282	3	16,728	OR	0.000%	-	
			<u>101,426</u>			<u>-</u>	
Schedule M Adjustment - SO	SCHMAT	3	450,526	SO	2.252%	10,148	
Schedule M Adjustment - SO	SCHMDT	3	35,807,399	SO	2.252%	806,558	
Deferred Income Tax Expense - SO	41110	3	(110,770)	SO	2.252%	(2,495)	
Deferred Income Tax Expense - SO	41010	3	8,803,822	SO	2.252%	198,305	
Accumulated Def Inc Tax Bal - SO	282	3	(1,125,381)	SO	2.252%	(25,349)	
			<u>43,825,597</u>			<u>987,167</u>	
Schedule M Adjustment - UT	SCHMAT	3	229,779	UT	0.000%	-	
Schedule M Adjustment - UT	SCHMDT	3	3,319,821	UT	0.000%	-	
Deferred Income Tax Expense - UT	41110	3	(56,495)	UT	0.000%	-	
Deferred Income Tax Expense - UT	41010	3	816,231	UT	0.000%	-	
Accumulated Def Inc Tax Bal - UT	282	3	(702,003)	UT	0.000%	-	
			<u>3,607,333</u>			<u>-</u>	
Schedule M Adjustment - SG	SCHMAT	3	(2,730,655)	SG	1.467%	(40,067)	
Schedule M Adjustment - SG	SCHMDT	3	(10,420,228)	SG	1.467%	(152,896)	
Deferred Income Tax Expense - SG	41110	3	671,376	SG	1.467%	9,851	
Deferred Income Tax Expense - SG	41010	3	(2,561,980)	SG	1.467%	(37,592)	
Accumulated Def Inc Tax Bal - SG	282	3	3,855,207	SG	1.467%	56,567	
			<u>(11,186,279)</u>			<u>(164,136)</u>	

Description of Adjustment:

To reasonably represent the cost of system infrastructure required to serve our customers, the Company has identified capital projects that will be used and useful by December 31, 2023. This adjustment includes the 13 month average balance of the plant additions that will be placed into service by December 31, 2023. Capital additions by functional category are summarized on separate sheets, indicating the in-service date and amount by project. Projects over \$10 million (total company basis) are described on pages 8.4.38 through 8.4.44.

The related tax impact is included in adjustments 7.4 and 7.5 except for a small tax adjustment not included in the Power Tax adjustment.

PacifiCorp
California General Rate Case - December 2023
(cont.) Pro Forma Plant Additions - Incremental Tax Impacts

PAGE 8.4.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Schedule M Adjustment - CA	SCHMAT	3	323,212	CA	100.000%	323,212	
Schedule M Adjustment - CA	SCHMDT	3	923,450	CA	100.000%	923,450	
Deferred Income Tax Expense - CA	41110	3	(79,467)	CA	100.000%	(79,467)	
Deferred Income Tax Expense - CA	41010	3	227,045	CA	100.000%	227,045	
Accumulated Def Inc Tax Bal - CA	282	3	(85,026)	CA	100.000%	(85,026)	
			<u>1,309,214</u>			<u>1,309,214</u>	

Description of Adjustment:

The tax portion of this adjustment represents the following:

- 1) Adjustments for the tax impacts of the differences between the original capital additions included in 7.4 - PowerTax Adjustment and the final capital additions included in this adjustment.
- 2) Tax impact of the difference between 2022 book depreciation for the original capital additions submitted and included in 7.4 - PowerTax adjustment and the final level of annualized book depreciation included in Adjustment 6.1/6.2.

PacifiCorp
California General Rate Case - December 2023
Pro Forma Plant Additions and Retirements

Description	Account	Factor	End of Period June 2021 EPIS Balance	Test Period EPIS Balance (13 Month Average)	Adjustment to Test Period
Steam Production Plant:					
Pre-merger Pacific	312	SG	1,012,491,439	1,002,604,203	(9,887,236)
Pre-merger Utah	312	SG	1,059,174,518	1,046,249,216	(12,925,302)
Post-merger	312	SG	4,811,092,365	4,909,095,030	98,002,665
Post-merger	312	SG	1,266,851	1,266,851	-
Total Steam Plant			6,884,025,173	6,959,215,300	75,190,127
Hydro Production Plant:					
Pre-merger Pacific	332	SG-P	212,788,520	182,620,327	(30,168,193)
Pre-merger Utah	332	SG-U	39,865,127	39,076,323	(788,804)
Post-merger	332	SG-P	715,205,846	848,874,877	133,669,031
Post-merger	332	SG-U	152,896,613	188,647,468	35,750,856
Total Hydro Plant			1,120,756,105	1,259,218,995	138,462,890
Other Production Plant:					
Pre-merger Utah	343	SG	235,129	235,129	-
Post-merger	343	SG	1,925,969,509	1,952,426,131	26,456,621
Post-merger Wind	343	SG-W	3,355,935,269	3,460,781,423	104,846,154
Black Cap Solar	343	OR	74,986	422,055	347,069
Post-merger	343	SG	85,640,221	89,607,188	3,966,967
Total Other Production Plant			5,367,855,115	5,503,471,926	135,616,811
Transmission Plant:					
Pre-merger Pacific	355	SG	479,801,515	475,765,142	(4,036,372)
Pre-merger Utah	355	SG	620,673,594	613,582,323	(7,091,272)
Post-merger	355	SG	6,545,677,086	7,051,710,367	506,033,281
Total Transmission Plant			7,646,152,195	8,141,057,832	494,905,636
Distribution Plant:					
California	360-373	CA	290,384,821	365,803,256	75,418,435
Oregon	360-373	OR	2,324,681,909	2,554,326,987	229,645,078
Washington	360-373	WA	571,387,038	630,100,801	58,713,762
Eastern Wyoming	360-373	WYP	672,061,808	726,036,685	53,974,877
Utah	360-373	UT	3,342,346,441	3,772,827,015	430,480,574
Idaho	360-373	ID	397,879,329	453,588,362	55,709,032
Western Wyoming	360-373	WYU	155,050,984	154,384,152	(666,832)
Total Distribution Plant			7,753,792,330	8,657,067,257	903,274,927
General Plant:					
California	397	CA	23,110,673	24,117,807	1,007,135
Oregon	397	OR	224,756,896	253,044,893	28,287,997
Washington	397	WA	48,854,100	49,890,945	1,036,846
Eastern Wyoming	397	WYP	85,516,927	95,378,664	9,861,737
Utah	397	UT	237,752,017	285,097,230	47,345,212
Idaho	397	ID	51,387,414	55,534,176	4,146,762
Western Wyoming	397	WYU	18,200,958	17,439,977	(760,980)
Pre-merger Pacific	397	SG	1,007,315	673,301	(334,013)
Pre-merger Utah	397	SG	2,821,996	2,083,314	(738,682)
Post-merger	397	SG	302,412,630	310,759,650	8,347,020
General Office	397	SO	350,852,677	406,776,445	55,923,768
General Office	397	SG	-	-	-
General Office	397	SG	223,232	223,232	-
Customer Service	397	CN	17,295,589	14,909,306	(2,386,283)
Fuel Related	397	SE	3,318,698	2,961,156	(357,542)
Total General Plant			1,367,511,122	1,518,890,098	151,378,976

PacifiCorp
California General Rate Case - December 2023
Pro Forma Plant Additions and Retirements

Description	Account	Factor	End of Period June 2021 EPIS Balance	Test Period EPIS Balance (13 Month Average)	Adjustment to Test Period
Mining Plant:					
Coal Mine	399	SE	1,822,901	1,822,901	-
Total Mining Plant			1,822,901	1,822,901	-
Intangible Plant:					
California	303	CA	481,167	481,167	-
Customer Service	303	CN	214,248,773	213,428,124	(820,648)
Pre-merger Utah	302	SG	477,596	477,596	-
Pre-merger Pacific	302	SG	-	-	-
Idaho	303	ID	4,371,145	4,369,075	(2,070)
Oregon	303	OR	4,616,002	4,607,283	(8,719)
Fuel Related	303	SE	9,106	(88,800)	(97,905)
Post-merger	302	SG	210,683,247	209,172,983	(1,510,264)
Hydro Relicensing	302	SG-P	177,566,825	177,454,851	(111,974)
Hydro Relicensing	302	SG-U	10,014,897	9,656,807	(358,090)
Post-merger	303	SG	-	-	-
General Office	303	SO	432,009,413	498,046,752	66,037,338
Utah	303	UT	(26,162,598)	(26,176,072)	(13,474)
Washington	303	WA	2,036,986	2,036,986	-
Eastern Wyoming	303	WYP	5,668,980	5,483,495	(185,485)
Western Wyoming	303	WYU	-	-	-
Total Intangible Plant			1,036,021,539	1,098,950,247	62,928,709
Total EPIS Balance			31,177,936,480	33,139,694,556	1,961,758,076
				Ref. 8.4.26	Ref 8.4.1

PacifiCorp
California General Rate Case - December 2023
Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Jun 2021	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2021	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2021	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,012,491,439	-	(411,968)	1,012,079,471	-	(411,968)	1,011,667,503	-	(411,968)
Pre-merger Utah	SG	1,059,174,518	-	(538,554)	1,058,635,963	-	(538,554)	1,058,097,409	-	(538,554)
Post-merger	SG	4,781,690,336	1,666,618	(3,118,406)	4,780,238,549	2,372,696	(3,118,406)	4,779,492,840	420,169	(3,118,406)
Geothermal - Blundell	SG	29,402,029	-	-	29,402,029	-	-	29,402,029	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant		6,884,025,173	1,666,618	(4,068,928)	6,881,622,863	2,372,696	(4,068,928)	6,879,926,632	420,169	(4,068,928)
Hydro Production Plant:										
Pre-merger Pacific	SG-P	183,823,226	-	(50,121)	183,773,105	-	(50,121)	183,722,984	-	(50,121)
Pre-merger Utah	SG-U	39,865,127	-	(32,867)	39,832,260	-	(32,867)	39,799,393	-	(32,867)
Post-merger	SG-P	649,962,674	(321,167)	(183,427)	649,458,080	32,086	(183,427)	649,306,738	1,273,181	(183,427)
Post-merger	SG-U	152,896,613	206,846	(37,209)	153,066,250	(69,239)	(37,209)	152,959,802	533,219	(37,209)
Klamath - New Capital	SG-P	2,703,876	-	-	2,703,876	-	-	2,703,876	281,024	-
Klamath	SG-P	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-
Total Hydro Plant		1,120,756,105	(114,320)	(303,624)	1,120,338,161	(37,153)	(303,624)	1,119,997,384	2,087,424	(303,624)
Other Production Plant:										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,925,969,509	(85,685)	(2,040,058)	1,923,843,767	105,347	(2,040,058)	1,921,909,056	(98,126)	(2,040,058)
Post-merger Wind	SG-W	3,355,935,269	30,279,740	(238,555)	3,385,976,454	6,684,842	(238,555)	3,392,422,741	11,781,414	(238,555)
Black Cap Solar	OR	74,986	-	-	74,986	-	-	74,986	-	-
Post-merger	SG	85,640,221	1,317,138	(46,204)	86,911,154	6,803	(46,204)	86,871,753	3,301,375	(46,204)
Total Other Plant		5,367,855,115	31,511,193	(2,324,817)	5,397,041,491	6,796,992	(2,324,817)	5,401,513,666	14,984,662	(2,324,817)
Transmission Plant:										
Pre-merger Pacific	SG	479,801,515	-	(168,182)	479,633,333	-	(168,182)	479,465,150	-	(168,182)
Pre-merger Utah	SG	620,673,594	-	(295,470)	620,378,125	-	(295,470)	620,082,655	-	(295,470)
Post-merger	SG	6,545,677,086	11,060,066	(726,705)	6,556,010,447	53,616	(726,705)	6,555,337,357	18,356,928	(726,705)
Total Transmission Plant		7,646,152,195	11,060,066	(1,190,357)	7,656,021,904	53,616	(1,190,357)	7,654,885,162	18,356,928	(1,190,357)
Distribution Plant:										
California	CA	290,384,821	645,415	(145,707)	290,884,529	536,179	(145,707)	291,275,000	1,600,597	(145,707)
Oregon	OR	2,324,681,909	5,282,606	(1,763,593)	2,328,200,922	5,414,252	(1,763,593)	2,331,861,581	16,924,526	(1,763,593)
Washington	WA	571,387,038	2,054,355	(198,825)	573,242,568	1,452,522	(198,825)	574,496,264	1,609,293	(198,825)
Eastern Wyoming	WYP	672,061,808	2,347,876	(271,721)	674,137,963	1,553,562	(271,721)	675,419,805	2,621,401	(271,721)
Utah	UT	3,342,346,441	15,086,395	(1,414,241)	3,356,018,595	8,549,801	(1,414,241)	3,363,154,155	24,191,247	(1,414,241)
Idaho	ID	397,879,329	991,413	(155,146)	398,715,596	1,147,132	(155,146)	399,707,583	2,431,771	(155,146)
Western Wyoming	WYU	155,050,984	-	(27,785)	155,023,199	-	(27,785)	154,995,414	-	(27,785)
Total Distribution Plant		7,753,792,330	26,408,059	(3,977,018)	7,776,223,372	18,653,447	(3,977,018)	7,790,899,802	49,378,834	(3,977,018)

PacifiCorp
California General Rate Case - December 2023
Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Jun 2021	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2021	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2021	Capital Additions	Retirements
General Plant:										
California	CA	23,110,673	7,486	(43,689)	23,074,470	19,869	(43,689)	23,050,650	18,876	(43,689)
Oregon	OR	224,756,896	139,341	(323,194)	224,573,042	165,583	(323,194)	224,415,430	930,890	(323,194)
Washington	WA	48,854,100	18,419	(115,214)	48,757,305	(3,465)	(115,214)	48,638,626	309,906	(115,214)
Eastern Wyoming	WYP	85,516,927	25,070	(254,299)	85,287,698	211,362	(254,299)	85,244,761	603,199	(254,299)
Utah	UT	237,752,017	544,265	(479,305)	237,816,977	2,470,547	(479,305)	239,808,219	1,202,961	(479,305)
Idaho	ID	51,387,414	21,199	(68,917)	51,339,697	44,593	(68,917)	51,315,374	165,905	(68,917)
Western Wyoming	WYU	18,200,958	-	(31,708)	18,169,250	-	(31,708)	18,137,543	-	(31,708)
Pre-merger Pacific	SG	1,007,315	-	(13,917)	993,398	-	(13,917)	979,480	-	(13,917)
Pre-merger Utah	SG	2,821,996	-	(30,778)	2,791,218	-	(30,778)	2,760,439	-	(30,778)
Post-merger	SG	302,412,630	277,423	(578,398)	302,111,654	295,555	(578,398)	301,828,810	116,386	(578,398)
General Office	SO	350,852,677	742,036	(1,303,426)	350,291,286	1,504,749	(1,303,426)	350,492,609	6,213,747	(1,303,426)
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	223,232	-	-	223,232	-	-	223,232	-	-
Customer Service	CN	17,295,589	-	(99,428)	17,196,160	-	(99,428)	17,096,732	-	(99,428)
Fuel Related	SE	3,318,698	-	(14,898)	3,303,800	-	(14,898)	3,288,902	-	(14,898)
Total General Plant		1,367,511,122	1,775,238	(3,357,172)	1,365,929,188	4,708,792	(3,357,172)	1,367,280,809	9,561,870	(3,357,172)
Mining Plant:										
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	214,248,773	-	(34,194)	214,214,579	-	(34,194)	214,180,385	-	(34,194)
Pre-merger Utah	SG	477,596	-	-	477,596	-	-	477,596	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,371,145	-	(86)	4,371,059	-	(86)	4,370,973	-	(86)
Oregon	OR	4,616,002	-	(363)	4,615,639	-	(363)	4,615,275	-	(363)
Fuel Related	SE	9,106	-	(4,079)	5,026	-	(4,079)	947	-	(4,079)
Post-merger	SG	210,683,247	-	(62,928)	210,620,319	-	(62,928)	210,557,391	-	(62,928)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	103,455,075	-	(4,666)	103,450,409	-	(4,666)	103,445,744	-	(4,666)
Hydro Relicensing	SG-U	10,014,897	-	(14,920)	9,999,977	-	(14,920)	9,985,056	-	(14,920)
General Office	SO	432,009,413	2,550,130	(1,123,079)	433,436,464	(849,846)	(1,123,079)	431,463,539	3,144,709	(1,123,079)
Utah	UT	(26,162,598)	-	(561)	(26,163,160)	-	(561)	(26,163,721)	-	(561)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,668,980	-	(7,729)	5,661,251	-	(7,729)	5,653,523	-	(7,729)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,036,021,539	2,550,130	(1,252,606)	1,037,319,063	(849,846)	(1,252,606)	1,035,216,612	3,144,709	(1,252,606)
Total		31,177,936,480	74,856,984	(16,474,521)	31,236,318,943	31,698,545	(16,474,521)	31,251,542,967	97,934,596	(16,474,521)

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Description	Factor	Adjusted EPIS Balance Sep 2021	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2021	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2021	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,011,255,535	-	(411,968)	1,010,843,566	-	(411,968)	1,010,431,598	-	(411,968)
Pre-merger Utah	SG	1,057,558,855	-	(538,554)	1,057,020,301	-	(538,554)	1,056,481,746	-	(538,554)
Post-merger	SG	4,776,794,603	13,902,238	(3,118,406)	4,787,578,436	2,776,222	(3,118,406)	4,787,236,252	11,239,740	(3,118,406)
Geothermal - Blundell	SG	29,402,029	-	-	29,402,029	-	-	29,402,029	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant		6,876,277,873	13,902,238	(4,068,928)	6,886,111,183	2,776,222	(4,068,928)	6,884,818,477	11,239,740	(4,068,928)
Hydro Production Plant:										
Pre-merger Pacific	SG-P	183,672,864	-	(50,121)	183,622,743	-	(50,121)	183,572,622	-	(50,121)
Pre-merger Utah	SG-U	39,766,526	-	(32,867)	39,733,659	-	(32,867)	39,700,792	-	(32,867)
Post-merger	SG-P	650,396,491	1,960,975	(183,427)	652,174,038	3,841,421	(183,427)	655,832,032	13,545,140	(183,427)
Post-merger	SG-U	153,455,812	265,198	(37,209)	153,683,801	1,389,574	(37,209)	155,036,166	6,998,790	(37,209)
Klamath - New Capital	SG-P	2,984,900	73,294	-	3,058,193	1,112,940	-	4,171,133	-	-
Klamath	SG-P	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-
Total Hydro Plant		1,121,781,183	2,299,466	(303,624)	1,123,777,025	6,343,935	(303,624)	1,129,817,336	20,543,931	(303,624)
Other Production Plant:										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,919,770,872	28,585,744	(2,040,058)	1,946,316,558	307,145	(2,040,058)	1,944,583,646	468,979	(2,040,058)
Post-merger Wind	SG-W	3,403,965,600	19,075,668	(238,555)	3,422,802,713	3,450,399	(238,555)	3,426,014,558	3,651,610	(238,555)
Black Cap Solar	OR	74,986	-	-	74,986	-	-	74,986	255,090	-
Post-merger	SG	90,126,924	6,803	(46,204)	90,087,523	6,803	(46,204)	90,048,121	6,803	(46,204)
Total Other Plant		5,414,173,511	47,668,215	(2,324,817)	5,459,516,909	3,764,348	(2,324,817)	5,460,956,440	4,382,483	(2,324,817)
Transmission Plant:										
Pre-merger Pacific	SG	479,296,968	-	(168,182)	479,128,786	-	(168,182)	478,960,604	-	(168,182)
Pre-merger Utah	SG	619,787,185	-	(295,470)	619,491,716	-	(295,470)	619,196,246	-	(295,470)
Post-merger	SG	6,572,967,580	40,334,673	(726,705)	6,612,575,548	41,469,010	(726,705)	6,653,317,852	38,893,112	(726,705)
Total Transmission Plant		7,672,051,734	40,334,673	(1,190,357)	7,711,196,050	41,469,010	(1,190,357)	7,751,474,702	38,893,112	(1,190,357)
Distribution Plant:										
California	CA	292,729,890	1,193,784	(145,707)	293,777,967	11,459,835	(145,707)	305,092,094	1,201,797	(145,707)
Oregon	OR	2,347,012,514	5,790,056	(1,763,593)	2,351,038,977	4,686,243	(1,763,593)	2,353,961,626	10,416,317	(1,763,593)
Washington	WA	575,906,732	1,134,154	(198,825)	576,842,061	946,235	(198,825)	577,589,471	1,384,719	(198,825)
Eastern Wyoming	WYP	677,769,484	2,290,590	(271,721)	679,788,354	2,206,195	(271,721)	681,722,828	13,525,926	(271,721)
Utah	UT	3,385,931,161	22,655,780	(1,414,241)	3,407,172,700	11,999,512	(1,414,241)	3,417,757,971	23,813,278	(1,414,241)
Idaho	ID	401,984,208	3,665,053	(155,146)	405,494,115	7,485,792	(155,146)	412,824,762	2,823,622	(155,146)
Western Wyoming	WYU	154,967,630	-	(27,785)	154,939,845	-	(27,785)	154,912,060	-	(27,785)
Total Distribution Plant		7,836,301,618	36,729,418	(3,977,018)	7,869,054,018	38,783,812	(3,977,018)	7,903,860,813	53,165,659	(3,977,018)

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Description	Factor	Adjusted EPIS Balance Sep 2021	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2021	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2021	Capital Additions	Retirements
General Plant:										
California	CA	23,025,838	70,798	(43,689)	23,052,947	11,560	(43,689)	23,020,818	6,804	(43,689)
Oregon	OR	225,023,126	1,473,789	(323,194)	226,173,721	1,134,904	(323,194)	226,965,431	7,498,427	(323,194)
Washington	WA	48,833,318	191,512	(115,214)	48,909,616	146,783	(115,214)	48,941,185	185,591	(115,214)
Eastern Wyoming	WYP	85,593,662	734,332	(254,299)	86,073,695	498,337	(254,299)	86,317,734	3,020,677	(254,299)
Utah	UT	240,531,874	3,197,351	(479,305)	243,249,919	2,906,931	(479,305)	245,677,545	7,500,933	(479,305)
Idaho	ID	51,412,362	369,636	(68,917)	51,713,081	277,497	(68,917)	51,921,662	1,204,478	(68,917)
Western Wyoming	WYU	18,105,835	-	(31,708)	18,074,128	-	(31,708)	18,042,420	-	(31,708)
Pre-merger Pacific	SG	965,563	-	(13,917)	951,646	-	(13,917)	937,729	-	(13,917)
Pre-merger Utah	SG	2,729,661	-	(30,778)	2,698,882	-	(30,778)	2,668,104	-	(30,778)
Post-merger	SG	301,366,798	604,717	(578,398)	301,393,117	957,134	(578,398)	301,771,852	5,529,597	(578,398)
General Office	SO	355,402,930	24,734,212	(1,303,426)	378,833,715	7,178,989	(1,303,426)	384,709,278	8,353,715	(1,303,426)
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	223,232	-	-	223,232	-	-	223,232	-	-
Customer Service	CN	16,997,303	-	(99,428)	16,897,875	-	(99,428)	16,798,447	-	(99,428)
Fuel Related	SE	3,274,005	-	(14,898)	3,259,107	-	(14,898)	3,244,210	-	(14,898)
Total General Plant		1,373,485,507	31,376,347	(3,357,172)	1,401,504,682	13,112,136	(3,357,172)	1,411,259,647	33,300,223	(3,357,172)
Mining Plant:										
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	214,146,192	-	(34,194)	214,111,998	-	(34,194)	214,077,804	-	(34,194)
Pre-merger Utah	SG	477,596	-	-	477,596	-	-	477,596	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,370,886	-	(86)	4,370,800	-	(86)	4,370,714	-	(86)
Oregon	OR	4,614,912	-	(363)	4,614,549	-	(363)	4,614,186	-	(363)
Fuel Related	SE	(3,132)	-	(4,079)	(7,212)	-	(4,079)	(11,291)	-	(4,079)
Post-merger	SG	210,494,464	-	(62,928)	210,431,536	-	(62,928)	210,368,609	-	(62,928)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	103,441,078	-	(4,666)	103,436,412	-	(4,666)	103,431,747	-	(4,666)
Hydro Relicensing	SG-U	9,970,136	-	(14,920)	9,955,215	-	(14,920)	9,940,295	-	(14,920)
General Office	SO	433,485,169	1,412,688	(1,123,079)	433,774,777	8,808,993	(1,123,079)	441,460,691	6,240,861	(1,123,079)
Utah	UT	(26,164,283)	-	(561)	(26,164,844)	-	(561)	(26,165,405)	-	(561)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,645,794	-	(7,729)	5,638,066	-	(7,729)	5,630,337	-	(7,729)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,037,108,715	1,412,688	(1,252,606)	1,037,268,798	8,808,993	(1,252,606)	1,044,825,185	6,240,861	(1,252,606)
Total		31,333,003,042	173,723,045	(16,474,521)	31,490,251,566	115,058,455	(16,474,521)	31,588,835,500	167,766,008	(16,474,521)

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Description	Factor	Adjusted EPIS Balance Dec 2021	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2022	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2022	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,010,019,630	-	(411,968)	1,009,607,662	-	(411,968)	1,009,195,694	-	(411,968)
Pre-merger Utah	SG	1,055,943,192	-	(538,554)	1,055,404,638	-	(538,554)	1,054,866,084	-	(538,554)
Post-merger	SG	4,795,357,586	(559,421)	(3,118,406)	4,791,679,759	(283,879)	(3,118,406)	4,788,277,475	100,642	(3,118,406)
Geothermal - Blundell	SG	29,402,029	-	-	29,402,029	-	-	29,402,029	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant		6,891,989,289	(559,421)	(4,068,928)	6,887,360,939	(283,879)	(4,068,928)	6,883,008,133	100,642	(4,068,928)
Hydro Production Plant:										
Pre-merger Pacific	SG-P	183,522,501	-	(50,121)	183,472,380	-	(50,121)	183,422,260	-	(50,121)
Pre-merger Utah	SG-U	39,667,926	-	(32,867)	39,635,059	-	(32,867)	39,602,192	-	(32,867)
Post-merger	SG-P	669,193,744	48,940	(183,427)	669,059,256	2,852,738	(183,427)	671,728,567	1,379,843	(183,427)
Post-merger	SG-U	161,997,747	(64,385)	(37,209)	161,896,153	(64,385)	(37,209)	161,794,558	(64,385)	(37,209)
Klamath - New Capital	SG-P	4,171,133	-	-	4,171,133	-	-	4,171,133	-	-
Klamath	SG-P	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-
Total Hydro Plant		1,150,057,642	(15,446)	(303,624)	1,149,738,572	2,788,353	(303,624)	1,152,223,301	1,315,458	(303,624)
Other Production Plant:										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,943,012,568	(22,862)	(2,040,058)	1,940,949,647	(22,862)	(2,040,058)	1,938,886,727	(22,862)	(2,040,058)
Post-merger Wind	SG-W	3,429,427,613	1,301,503	(238,555)	3,430,490,561	1,301,503	(238,555)	3,431,553,508	1,301,503	(238,555)
Black Cap Solar	OR	330,076	5,019	-	335,095	5,019	-	340,114	5,019	-
Post-merger	SG	90,008,720	4,057	(46,204)	89,966,573	4,057	(46,204)	89,924,426	4,057	(46,204)
Total Other Plant		5,463,014,107	1,287,716	(2,324,817)	5,461,977,006	1,287,716	(2,324,817)	5,460,939,905	1,287,716	(2,324,817)
Transmission Plant:										
Pre-merger Pacific	SG	478,792,422	-	(168,182)	478,624,239	-	(168,182)	478,456,057	-	(168,182)
Pre-merger Utah	SG	618,900,776	-	(295,470)	618,605,307	-	(295,470)	618,309,837	-	(295,470)
Post-merger	SG	6,691,484,258	3,647,374	(726,705)	6,694,404,927	4,955,659	(726,705)	6,698,633,881	8,841,942	(726,705)
Total Transmission Plant		7,789,177,457	3,647,374	(1,190,357)	7,791,634,473	4,955,659	(1,190,357)	7,795,399,775	8,841,942	(1,190,357)
Distribution Plant:										
California	CA	306,148,183	1,097,502	(145,707)	307,099,978	1,459,280	(145,707)	308,413,550	4,388,954	(145,707)
Oregon	OR	2,362,614,351	3,352,293	(1,763,593)	2,364,203,051	3,698,605	(1,763,593)	2,366,138,063	15,338,378	(1,763,593)
Washington	WA	578,775,365	961,278	(198,825)	579,537,818	1,024,937	(198,825)	580,363,930	2,379,135	(198,825)
Eastern Wyoming	WYP	694,977,033	1,545,034	(271,721)	696,250,347	1,524,579	(271,721)	697,503,205	1,766,289	(271,721)
Utah	UT	3,440,157,008	12,465,084	(1,414,241)	3,451,207,851	15,826,645	(1,414,241)	3,465,620,255	24,013,749	(1,414,241)
Idaho	ID	415,493,238	2,591,755	(155,146)	417,929,847	1,944,442	(155,146)	419,719,143	2,855,436	(155,146)
Western Wyoming	WYU	154,884,276	-	(27,785)	154,856,491	-	(27,785)	154,828,706	-	(27,785)
Total Distribution Plant		7,953,049,454	22,012,947	(3,977,018)	7,971,085,383	25,478,489	(3,977,018)	7,992,586,854	50,741,941	(3,977,018)

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Description	Factor	Adjusted EPIS Balance Dec 2021	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2022	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2022	Capital Additions	Retirements
General Plant:										
California	CA	22,983,934	71,628	(43,689)	23,011,873	26,648	(43,689)	22,994,833	73,832	(43,689)
Oregon	OR	234,160,664	552,726	(323,194)	234,390,196	215,415	(323,194)	234,282,417	578,574	(323,194)
Washington	WA	49,011,562	108,868	(115,214)	49,005,216	41,235	(115,214)	48,931,237	112,263	(115,214)
Eastern Wyoming	WYP	89,084,112	548,873	(254,299)	89,378,687	229,406	(254,299)	89,353,794	271,212	(254,299)
Utah	UT	252,699,172	2,539,502	(479,305)	254,759,368	1,701,640	(479,305)	255,981,703	1,997,019	(479,305)
Idaho	ID	53,057,223	218,201	(68,917)	53,206,508	111,884	(68,917)	53,249,475	126,350	(68,917)
Western Wyoming	WYU	18,010,713	-	(31,708)	17,979,005	-	(31,708)	17,947,298	-	(31,708)
Pre-merger Pacific	SG	923,811	-	(13,917)	909,894	-	(13,917)	895,977	-	(13,917)
Pre-merger Utah	SG	2,637,326	-	(30,778)	2,606,547	-	(30,778)	2,575,769	-	(30,778)
Post-merger	SG	306,723,051	226,672	(578,398)	306,371,325	262,530	(578,398)	306,055,456	305,596	(578,398)
General Office	SO	391,759,567	1,250,598	(1,303,426)	391,706,738	1,230,754	(1,303,426)	391,634,066	727,858	(1,303,426)
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	223,232	-	-	223,232	-	-	223,232	-	-
Customer Service	CN	16,699,018	-	(99,428)	16,599,590	-	(99,428)	16,500,161	-	(99,428)
Fuel Related	SE	3,229,312	-	(14,898)	3,214,414	-	(14,898)	3,199,517	-	(14,898)
Total General Plant		1,441,202,698	5,517,069	(3,357,172)	1,443,362,595	3,819,511	(3,357,172)	1,443,824,935	4,192,703	(3,357,172)
Mining Plant:										
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	214,043,611	-	(34,194)	214,009,417	-	(34,194)	213,975,223	-	(34,194)
Pre-merger Utah	SG	477,596	-	-	477,596	-	-	477,596	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,370,628	-	(86)	4,370,541	-	(86)	4,370,455	-	(86)
Oregon	OR	4,613,822	-	(363)	4,613,459	-	(363)	4,613,096	-	(363)
Fuel Related	SE	(15,371)	-	(4,079)	(19,450)	-	(4,079)	(23,529)	-	(4,079)
Post-merger	SG	210,305,681	-	(62,928)	210,242,753	-	(62,928)	210,179,826	-	(62,928)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	103,427,081	-	(4,666)	103,422,416	-	(4,666)	103,417,750	-	(4,666)
Hydro Relicensing	SG-U	9,925,374	-	(14,920)	9,910,454	-	(14,920)	9,895,534	-	(14,920)
General Office	SO	446,578,473	4,201,860	(1,123,079)	449,657,253	526,670	(1,123,079)	449,060,844	2,260,557	(1,123,079)
Utah	UT	(26,165,967)	-	(561)	(26,166,528)	-	(561)	(26,167,090)	-	(561)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,622,608	-	(7,729)	5,614,880	-	(7,729)	5,607,151	-	(7,729)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,049,813,441	4,201,860	(1,252,606)	1,052,762,695	526,670	(1,252,606)	1,052,036,760	2,260,557	(1,252,606)
Total		31,740,126,986	36,092,099	(16,474,521)	31,759,744,564	38,572,520	(16,474,521)	31,781,842,563	68,740,960	(16,474,521)

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Description	Factor	Adjusted EPIS Balance Mar 2022	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2022	Capital Additions	Retirements	Adjusted EPIS Balance May 2022	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,008,783,726	-	(411,968)	1,008,371,757	-	(411,968)	1,007,959,789	-	(411,968)
Pre-merger Utah	SG	1,054,327,529	-	(538,554)	1,053,788,975	-	(538,554)	1,053,250,421	-	(538,554)
Post-merger	SG	4,785,259,712	23,571,636	(3,118,406)	4,805,712,942	36,258,316	(3,118,406)	4,838,852,852	14,382,932	(3,118,406)
Geothermal - Blundell	SG	29,402,029	-	-	29,402,029	-	-	29,402,029	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant		6,879,039,847	23,571,636	(4,068,928)	6,898,542,555	36,258,316	(4,068,928)	6,930,731,943	14,382,932	(4,068,928)
Hydro Production Plant:										
Pre-merger Pacific	SG-P	183,372,139	-	(50,121)	183,322,018	-	(50,121)	183,271,897	-	(50,121)
Pre-merger Utah	SG-U	39,569,325	-	(32,867)	39,536,458	-	(32,867)	39,503,591	-	(32,867)
Post-merger	SG-P	672,924,983	368,832	(183,427)	673,110,388	782,015	(183,427)	673,708,975	11,896,857	(183,427)
Post-merger	SG-U	161,692,964	(64,385)	(37,209)	161,591,370	(64,385)	(37,209)	161,489,775	4,980	(37,209)
Klamath - New Capital	SG-P	4,171,133	-	-	4,171,133	-	-	4,171,133	-	-
Klamath	SG-P	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-
Total Hydro Plant		1,153,235,135	304,447	(303,624)	1,153,235,958	717,630	(303,624)	1,153,649,963	11,901,837	(303,624)
Other Production Plant:										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,936,823,807	23,394,000	(2,040,058)	1,958,177,749	3,538,513	(2,040,058)	1,959,676,204	914,001	(2,040,058)
Post-merger Wind	SG-W	3,432,616,456	1,301,503	(238,555)	3,433,679,404	1,356,003	(238,555)	3,434,797,351	1,301,503	(238,555)
Black Cap Solar	OR	345,132	5,019	-	350,151	5,019	-	355,170	5,019	-
Post-merger	SG	89,882,279	4,057	(46,204)	89,840,132	4,057	(46,204)	89,797,985	26,451	(46,204)
Total Other Plant		5,459,902,804	24,704,578	(2,324,817)	5,482,282,566	4,904,091	(2,324,817)	5,484,861,840	2,246,973	(2,324,817)
Transmission Plant:										
Pre-merger Pacific	SG	478,287,875	-	(168,182)	478,119,693	-	(168,182)	477,951,511	-	(168,182)
Pre-merger Utah	SG	618,014,367	-	(295,470)	617,718,898	-	(295,470)	617,423,428	-	(295,470)
Post-merger	SG	6,706,749,117	11,649,338	(726,705)	6,717,671,749	29,104,520	(726,705)	6,746,049,564	19,358,660	(726,705)
Total Transmission Plant		7,803,051,360	11,649,338	(1,190,357)	7,813,510,340	29,104,520	(1,190,357)	7,841,424,503	19,358,660	(1,190,357)
Distribution Plant:										
California	CA	312,656,797	1,264,600	(145,707)	313,775,690	6,509,340	(145,707)	320,139,322	7,888,692	(145,707)
Oregon	OR	2,379,712,848	7,204,251	(1,763,593)	2,385,153,507	29,158,579	(1,763,593)	2,412,548,493	20,595,283	(1,763,593)
Washington	WA	582,544,240	2,042,714	(198,825)	584,388,128	3,093,232	(198,825)	587,282,535	2,944,352	(198,825)
Eastern Wyoming	WYP	698,997,773	1,908,736	(271,721)	700,834,788	2,609,027	(271,721)	702,972,094	2,196,900	(271,721)
Utah	UT	3,488,219,763	17,113,779	(1,414,241)	3,503,919,302	35,695,541	(1,414,241)	3,538,200,602	21,006,603	(1,414,241)
Idaho	ID	422,419,434	2,232,285	(155,146)	424,496,574	3,208,573	(155,146)	427,550,001	2,154,386	(155,146)
Western Wyoming	WYU	154,800,922	-	(27,785)	154,773,137	-	(27,785)	154,745,352	-	(27,785)
Total Distribution Plant		8,039,351,777	31,766,365	(3,977,018)	8,067,141,125	80,274,293	(3,977,018)	8,143,438,400	56,786,217	(3,977,018)

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Description	Factor	Adjusted EPIS Balance Mar 2022	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2022	Capital Additions	Retirements	Adjusted EPIS Balance May 2022	Capital Additions	Retirements
General Plant:										
California	CA	23,024,976	17,091	(43,689)	22,998,378	36,774	(43,689)	22,991,464	80,819	(43,689)
Oregon	OR	234,537,796	784,741	(323,194)	234,999,343	976,084	(323,194)	235,652,233	1,467,605	(323,194)
Washington	WA	48,928,286	96,426	(115,214)	48,909,498	129,074	(115,214)	48,923,357	215,570	(115,214)
Eastern Wyoming	WYP	89,370,708	444,456	(254,299)	89,560,865	564,258	(254,299)	89,870,825	725,731	(254,299)
Utah	UT	257,499,416	2,242,747	(479,305)	259,262,858	3,053,717	(479,305)	261,837,269	3,452,282	(479,305)
Idaho	ID	53,306,909	125,449	(68,917)	53,363,441	165,495	(68,917)	53,460,019	219,875	(68,917)
Western Wyoming	WYU	17,915,590	-	(31,708)	17,883,883	-	(31,708)	17,852,175	-	(31,708)
Pre-merger Pacific	SG	882,060	-	(13,917)	868,143	-	(13,917)	854,225	-	(13,917)
Pre-merger Utah	SG	2,544,990	-	(30,778)	2,514,212	-	(30,778)	2,483,433	-	(30,778)
Post-merger	SG	305,782,654	349,542	(578,398)	305,553,798	305,628	(578,398)	305,281,027	305,942	(578,398)
General Office	SO	391,058,497	1,396,945	(1,303,426)	391,152,016	2,435,058	(1,303,426)	392,283,647	4,339,213	(1,303,426)
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	223,232	-	-	223,232	-	-	223,232	-	-
Customer Service	CN	16,400,733	-	(99,428)	16,301,304	-	(99,428)	16,201,876	-	(99,428)
Fuel Related	SE	3,184,619	-	(14,898)	3,169,722	-	(14,898)	3,154,824	-	(14,898)
Total General Plant		1,444,660,466	5,457,397	(3,357,172)	1,446,760,692	7,666,087	(3,357,172)	1,451,069,607	10,807,036	(3,357,172)
Mining Plant:										
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	213,941,030	-	(34,194)	213,906,836	-	(34,194)	213,872,642	-	(34,194)
Pre-merger Utah	SG	477,596	-	-	477,596	-	-	477,596	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,370,369	-	(86)	4,370,283	-	(86)	4,370,196	-	(86)
Oregon	OR	4,612,732	-	(363)	4,612,369	-	(363)	4,612,006	-	(363)
Fuel Related	SE	(27,609)	-	(4,079)	(31,688)	-	(4,079)	(35,767)	-	(4,079)
Post-merger	SG	210,116,898	-	(62,928)	210,053,970	-	(62,928)	209,991,043	-	(62,928)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	103,413,085	-	(4,666)	103,408,419	-	(4,666)	103,403,753	-	(4,666)
Hydro Relicensing	SG-U	9,880,613	-	(14,920)	9,865,693	-	(14,920)	9,850,772	-	(14,920)
General Office	SO	450,198,322	1,558,576	(1,123,079)	450,633,818	1,084,730	(1,123,079)	450,595,469	13,728,833	(1,123,079)
Utah	UT	(26,167,651)	-	(561)	(26,168,212)	-	(561)	(26,168,774)	-	(561)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,599,423	-	(7,729)	5,591,694	-	(7,729)	5,583,966	-	(7,729)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,053,044,711	1,558,576	(1,252,606)	1,053,350,681	1,084,730	(1,252,606)	1,053,182,806	13,728,833	(1,252,606)
Total		31,834,109,001	99,012,337	(16,474,521)	31,916,646,817	160,009,666	(16,474,521)	32,060,181,962	129,212,487	(16,474,521)

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Description	Factor	Adjusted EPIS Balance Jun 2022	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2022	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2022	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,007,547,821	-	(411,968)	1,007,135,853	-	(411,968)	1,006,723,885	-	(411,968)
Pre-merger Utah	SG	1,052,711,867	-	(538,554)	1,052,173,312	-	(538,554)	1,051,634,758	-	(538,554)
Post-merger	SG	4,850,117,378	5,909,808	(3,118,406)	4,852,908,780	(303,139)	(3,118,406)	4,849,487,236	123,052	(3,118,406)
Geothermal - Blundell	SG	29,402,029	-	-	29,402,029	-	-	29,402,029	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant		6,941,045,946	5,909,808	(4,068,928)	6,942,886,826	(303,139)	(4,068,928)	6,938,514,759	123,052	(4,068,928)
Hydro Production Plant:										
Pre-merger Pacific	SG-P	183,221,776	-	(50,121)	183,171,656	-	(50,121)	183,121,535	-	(50,121)
Pre-merger Utah	SG-U	39,470,725	-	(32,867)	39,437,858	-	(32,867)	39,404,991	-	(32,867)
Post-merger	SG-P	685,422,405	382,356	(183,427)	685,621,333	7,223,889	(183,427)	692,661,794	371,360	(183,427)
Post-merger	SG-U	161,457,546	1,162,945	(37,209)	162,583,282	(64,385)	(37,209)	162,481,687	(64,385)	(37,209)
Klamath - New Capital	SG-P	4,171,133	-	-	4,171,133	-	-	4,171,133	-	-
Klamath	SG-P	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-
Total Hydro Plant		1,165,248,176	1,545,301	(303,624)	1,166,489,852	7,159,503	(303,624)	1,173,345,731	306,975	(303,624)
Other Production Plant:										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,958,550,147	222,194	(2,040,058)	1,956,732,283	(17,642)	(2,040,058)	1,954,674,583	(17,642)	(2,040,058)
Post-merger Wind	SG-W	3,435,860,299	1,301,503	(238,555)	3,436,923,247	1,301,503	(238,555)	3,437,986,194	1,301,503	(238,555)
Black Cap Solar	OR	360,189	5,019	-	365,207	5,019	-	370,226	5,019	-
Post-merger	SG	89,778,232	4,057	(46,204)	89,736,085	4,057	(46,204)	89,693,938	4,057	(46,204)
Total Other Plant		5,484,783,996	1,532,772	(2,324,817)	5,483,991,952	1,292,936	(2,324,817)	5,482,960,071	1,292,936	(2,324,817)
Transmission Plant:										
Pre-merger Pacific	SG	477,783,329	-	(168,182)	477,615,146	-	(168,182)	477,446,964	-	(168,182)
Pre-merger Utah	SG	617,127,958	-	(295,470)	616,832,489	-	(295,470)	616,537,019	-	(295,470)
Post-merger	SG	6,764,681,518	39,318,077	(726,705)	6,803,272,890	16,541,889	(726,705)	6,819,088,074	16,819,653	(726,705)
Total Transmission Plant		7,859,592,805	39,318,077	(1,190,357)	7,897,720,525	16,541,889	(1,190,357)	7,913,072,057	16,819,653	(1,190,357)
Distribution Plant:										
California	CA	327,882,307	5,828,391	(145,707)	333,564,991	939,906	(145,707)	334,359,189	1,024,903	(145,707)
Oregon	OR	2,431,380,183	12,301,614	(1,763,593)	2,441,918,204	7,591,643	(1,763,593)	2,447,746,254	11,803,387	(1,763,593)
Washington	WA	590,028,062	19,873,165	(198,825)	609,702,402	1,837,494	(198,825)	611,341,070	1,242,842	(198,825)
Eastern Wyoming	WYP	704,897,274	2,076,540	(271,721)	706,702,093	2,366,401	(271,721)	708,796,773	2,182,224	(271,721)
Utah	UT	3,557,792,964	18,233,410	(1,414,241)	3,574,612,134	16,641,242	(1,414,241)	3,589,839,134	15,745,098	(1,414,241)
Idaho	ID	429,549,241	2,174,813	(155,146)	431,568,909	2,182,875	(155,146)	433,596,638	2,906,244	(155,146)
Western Wyoming	WYU	154,717,568	-	(27,785)	154,689,783	-	(27,785)	154,661,999	-	(27,785)
Total Distribution Plant		8,196,247,600	60,487,934	(3,977,018)	8,252,758,516	31,559,560	(3,977,018)	8,280,341,058	34,904,698	(3,977,018)

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Description	Factor	Adjusted EPIS Balance Jun 2022	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2022	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2022	Capital Additions	Retirements
General Plant:										
California	CA	23,028,594	117,793	(43,689)	23,102,698	365,857	(43,689)	23,424,866	136,821	(43,689)
Oregon	OR	236,796,644	1,098,838	(323,194)	237,572,288	763,850	(323,194)	238,012,944	1,106,018	(323,194)
Washington	WA	49,023,713	186,183	(115,214)	49,094,682	100,890	(115,214)	49,080,358	380,123	(115,214)
Eastern Wyoming	WYP	90,342,257	349,396	(254,299)	90,437,355	758,302	(254,299)	90,941,358	440,710	(254,299)
Utah	UT	264,810,245	2,798,500	(479,305)	267,129,440	1,796,913	(479,305)	268,447,047	2,336,534	(479,305)
Idaho	ID	53,610,977	152,450	(68,917)	53,694,511	219,105	(68,917)	53,844,700	167,053	(68,917)
Western Wyoming	WYU	17,820,467	-	(31,708)	17,788,760	-	(31,708)	17,757,052	-	(31,708)
Pre-merger Pacific	SG	840,308	-	(13,917)	826,391	-	(13,917)	812,474	-	(13,917)
Pre-merger Utah	SG	2,452,655	-	(30,778)	2,421,877	-	(30,778)	2,391,098	-	(30,778)
Post-merger	SG	305,008,570	307,257	(578,398)	304,737,429	298,382	(578,398)	304,457,412	645,034	(578,398)
General Office	SO	395,319,434	1,667,125	(1,303,426)	395,683,133	1,131,538	(1,303,426)	395,511,244	1,941,818	(1,303,426)
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	223,232	-	-	223,232	-	-	223,232	-	-
Customer Service	CN	16,102,447	-	(99,428)	16,003,019	-	(99,428)	15,903,591	-	(99,428)
Fuel Related	SE	3,139,927	-	(14,898)	3,125,029	-	(14,898)	3,110,131	-	(14,898)
Total General Plant		1,458,519,471	6,677,543	(3,357,172)	1,461,839,842	5,434,837	(3,357,172)	1,463,917,508	7,154,111	(3,357,172)
Mining Plant:										
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	213,838,449	-	(34,194)	213,804,255	-	(34,194)	213,770,061	-	(34,194)
Pre-merger Utah	SG	477,596	-	-	477,596	-	-	477,596	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,370,110	-	(86)	4,370,024	-	(86)	4,369,938	-	(86)
Oregon	OR	4,611,642	-	(363)	4,611,279	-	(363)	4,610,916	-	(363)
Fuel Related	SE	(39,847)	-	(4,079)	(43,926)	-	(4,079)	(48,006)	-	(4,079)
Post-merger	SG	209,928,115	-	(62,928)	209,865,187	-	(62,928)	209,802,260	-	(62,928)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	103,399,088	-	(4,666)	103,394,422	-	(4,666)	103,389,757	-	(4,666)
Hydro Relicensing	SG-U	9,835,852	-	(14,920)	9,820,931	-	(14,920)	9,806,011	-	(14,920)
General Office	SO	463,201,223	802,300	(1,123,079)	462,880,443	739,350	(1,123,079)	462,496,714	2,713,930	(1,123,079)
Utah	UT	(26,169,335)	-	(561)	(26,169,897)	-	(561)	(26,170,458)	-	(561)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,576,237	-	(7,729)	5,568,509	-	(7,729)	5,560,780	-	(7,729)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,065,659,033	802,300	(1,252,606)	1,065,208,728	739,350	(1,252,606)	1,064,695,472	2,713,930	(1,252,606)
Total		32,172,919,928	116,273,735	(16,474,521)	32,272,719,142	62,424,937	(16,474,521)	32,318,669,557	63,315,356	(16,474,521)

PacifiCorp
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Description	Factor	Adjusted EPIS Balance Sep 2022	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2022	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2022	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,006,311,917	-	(411,968)	1,005,899,948	-	(411,968)	1,005,487,980	-	(411,968)
Pre-merger Utah	SG	1,051,096,204	-	(538,554)	1,050,557,650	-	(538,554)	1,050,019,095	-	(538,554)
Post-merger	SG	4,846,491,883	4,107,487	(3,118,406)	4,847,480,964	7,789,652	(3,118,406)	4,852,152,210	15,967,861	(3,118,406)
Geothermal - Blundell	SG	29,402,029	-	-	29,402,029	-	-	29,402,029	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant		6,934,568,884	4,107,487	(4,068,928)	6,934,607,442	7,789,652	(4,068,928)	6,938,328,166	15,967,861	(4,068,928)
Hydro Production Plant:										
Pre-merger Pacific	SG-P	183,071,414	-	(50,121)	183,021,293	-	(50,121)	182,971,172	-	(50,121)
Pre-merger Utah	SG-U	39,372,124	-	(32,867)	39,339,257	-	(32,867)	39,306,390	-	(32,867)
Post-merger	SG-P	692,849,727	1,594,764	(183,427)	694,261,064	5,297,767	(183,427)	699,375,404	27,913,365	(183,427)
Post-merger	SG-U	162,380,093	3,433,801	(37,209)	165,776,684	(15,698)	(37,209)	165,723,777	17,600,024	(37,209)
Klamath - New Capital	SG-P	4,171,133	-	-	4,171,133	3,493,814	-	7,664,947	1,982,716	-
Klamath	SG-P	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-
Total Hydro Plant		1,173,349,082	5,028,565	(303,624)	1,178,074,023	8,775,883	(303,624)	1,186,546,282	47,496,104	(303,624)
Other Production Plant:										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,952,616,883	2,797,495	(2,040,058)	1,953,374,320	(17,642)	(2,040,058)	1,951,316,621	6,850,016	(2,040,058)
Post-merger Wind	SG-W	3,439,049,142	1,301,503	(238,555)	3,440,112,090	1,301,503	(238,555)	3,441,175,038	1,301,503	(238,555)
Black Cap Solar	OR	375,245	5,019	-	380,264	5,019	-	385,282	5,019	-
Post-merger	SG	89,651,791	4,057	(46,204)	89,609,644	4,057	(46,204)	89,567,497	66,643	(46,204)
Total Other Plant		5,481,928,191	4,108,073	(2,324,817)	5,483,711,447	1,292,936	(2,324,817)	5,482,679,566	8,223,181	(2,324,817)
Transmission Plant:										
Pre-merger Pacific	SG	477,278,782	-	(168,182)	477,110,600	-	(168,182)	476,942,418	-	(168,182)
Pre-merger Utah	SG	616,241,549	-	(295,470)	615,946,080	-	(295,470)	615,650,610	-	(295,470)
Post-merger	SG	6,835,181,021	31,397,739	(726,705)	6,865,852,054	41,961,513	(726,705)	6,907,086,862	45,595,977	(726,705)
Total Transmission Plant		7,928,701,352	31,397,739	(1,190,357)	7,958,908,734	41,961,513	(1,190,357)	7,999,679,890	45,595,977	(1,190,357)
Distribution Plant:										
California	CA	335,238,385	2,499,222	(145,707)	337,591,900	2,082,040	(145,707)	339,528,233	7,816,256	(145,707)
Oregon	OR	2,457,786,048	7,523,232	(1,763,593)	2,463,545,688	6,128,702	(1,763,593)	2,467,910,797	18,180,922	(1,763,593)
Washington	WA	612,385,087	1,486,512	(198,825)	613,672,774	1,323,512	(198,825)	614,797,460	4,812,800	(198,825)
Eastern Wyoming	WYP	710,707,276	1,978,437	(271,721)	712,413,993	1,830,723	(271,721)	713,972,995	2,309,427	(271,721)
Utah	UT	3,604,169,991	23,423,617	(1,414,241)	3,626,179,367	26,789,820	(1,414,241)	3,651,554,946	21,186,314	(1,414,241)
Idaho	ID	436,347,737	2,227,970	(155,146)	438,420,561	1,954,840	(155,146)	440,220,256	4,278,631	(155,146)
Western Wyoming	WYU	154,634,214	-	(27,785)	154,606,429	-	(27,785)	154,578,645	-	(27,785)
Total Distribution Plant		8,311,268,739	39,138,991	(3,977,018)	8,346,430,712	40,109,637	(3,977,018)	8,382,563,332	58,584,349	(3,977,018)

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Description	Factor	Adjusted EPIS Balance Sep 2022	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2022	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2022	Capital Additions	Retirements
General Plant:										
California	CA	23,517,998	109,665	(43,689)	23,583,975	90,292	(43,689)	23,630,578	373,498	(43,689)
Oregon	OR	238,795,768	1,003,203	(323,194)	239,475,776	1,482,161	(323,194)	240,634,743	3,874,044	(323,194)
Washington	WA	49,345,267	122,681	(115,214)	49,352,734	90,771	(115,214)	49,328,290	449,890	(115,214)
Eastern Wyoming	WYP	91,127,770	554,524	(254,299)	91,427,995	1,117,617	(254,299)	92,291,313	1,418,787	(254,299)
Utah	UT	270,304,276	2,332,590	(479,305)	272,157,560	2,089,994	(479,305)	273,768,249	4,451,347	(479,305)
Idaho	ID	53,942,836	219,365	(68,917)	54,093,284	286,015	(68,917)	54,310,382	643,626	(68,917)
Western Wyoming	WYU	17,725,345	-	(31,708)	17,693,637	-	(31,708)	17,661,930	-	(31,708)
Pre-merger Pacific	SG	798,556	-	(13,917)	784,639	-	(13,917)	770,722	-	(13,917)
Pre-merger Utah	SG	2,360,320	-	(30,778)	2,329,541	-	(30,778)	2,298,763	-	(30,778)
Post-merger	SG	304,524,048	796,661	(578,398)	304,742,310	1,921,945	(578,398)	306,085,857	6,185,528	(578,398)
General Office	SO	396,149,636	4,730,508	(1,303,426)	399,576,717	1,540,371	(1,303,426)	399,813,661	8,214,484	(1,303,426)
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	223,232	-	-	223,232	-	-	223,232	-	-
Customer Service	CN	15,804,162	-	(99,428)	15,704,734	-	(99,428)	15,605,305	-	(99,428)
Fuel Related	SE	3,095,234	-	(14,898)	3,080,336	-	(14,898)	3,065,439	-	(14,898)
Total General Plant		1,467,714,447	9,869,196	(3,357,172)	1,474,226,471	8,619,164	(3,357,172)	1,479,488,463	25,611,205	(3,357,172)
Mining Plant:										
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	213,735,868	-	(34,194)	213,701,674	-	(34,194)	213,667,480	-	(34,194)
Pre-merger Utah	SG	477,596	-	-	477,596	-	-	477,596	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,369,851	-	(86)	4,369,765	-	(86)	4,369,679	-	(86)
Oregon	OR	4,610,553	-	(363)	4,610,189	-	(363)	4,609,826	-	(363)
Fuel Related	SE	(52,085)	-	(4,079)	(56,164)	-	(4,079)	(60,244)	-	(4,079)
Post-merger	SG	209,739,332	-	(62,928)	209,676,404	-	(62,928)	209,613,477	-	(62,928)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	103,385,091	-	(4,666)	103,380,425	-	(4,666)	103,375,760	-	(4,666)
Hydro Relicensing	SG-U	9,791,091	-	(14,920)	9,776,170	-	(14,920)	9,761,250	-	(14,920)
General Office	SO	464,087,565	647,880	(1,123,079)	463,612,365	2,532,110	(1,123,079)	465,021,396	2,550,930	(1,123,079)
Utah	UT	(26,171,019)	-	(561)	(26,171,581)	-	(561)	(26,172,142)	-	(561)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,553,052	-	(7,729)	5,545,323	-	(7,729)	5,537,594	-	(7,729)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,066,156,797	647,880	(1,252,606)	1,065,552,071	2,532,110	(1,252,606)	1,066,831,576	2,550,930	(1,252,606)
Total		32,365,510,391	94,297,931	(16,474,521)	32,443,333,801	111,080,896	(16,474,521)	32,537,940,175	204,029,608	(16,474,521)

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Description	Factor	Adjusted EPIS Balance Dec 2022	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2023	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2023	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,005,076,012	-	(411,968)	1,004,664,044	-	(411,968)	1,004,252,076	-	(411,968)
Pre-merger Utah	SG	1,049,480,541	-	(538,554)	1,048,941,987	-	(538,554)	1,048,403,433	-	(538,554)
Post-merger	SG	4,865,001,665	1,620,962	(3,118,406)	4,863,504,221	(264,866)	(3,118,406)	4,860,120,950	676,287	(3,118,406)
Geothermal - Blundell	SG	29,402,029	-	-	29,402,029	-	-	29,402,029	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant		6,950,227,099	1,620,962	(4,068,928)	6,947,779,132	(264,866)	(4,068,928)	6,943,445,338	676,287	(4,068,928)
Hydro Production Plant:										
Pre-merger Pacific	SG-P	182,921,052	-	(50,121)	182,870,931	-	(50,121)	182,820,810	-	(50,121)
Pre-merger Utah	SG-U	39,273,524	-	(32,867)	39,240,657	-	(32,867)	39,207,790	-	(32,867)
Post-merger	SG-P	727,105,341	250,213	(183,427)	727,172,127	366,536	(183,427)	727,355,235	1,347,164	(183,427)
Post-merger	SG-U	183,286,592	(64,385)	(37,209)	183,184,997	(64,385)	(37,209)	183,083,403	(64,385)	(37,209)
Klamath - New Capital	SG-P	9,647,664	-	-	9,647,664	-	-	9,647,664	-	-
Klamath	SG-P	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-
Total Hydro Plant		1,233,738,762	185,828	(303,624)	1,233,620,966	302,150	(303,624)	1,233,619,492	1,282,779	(303,624)
Other Production Plant:										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,956,126,579	(32,331)	(2,040,058)	1,954,054,190	(32,331)	(2,040,058)	1,951,981,802	(23,414)	(2,040,058)
Post-merger Wind	SG-W	3,442,237,985	2,345,546	(238,555)	3,444,344,977	2,345,546	(238,555)	3,446,451,968	2,345,549	(238,555)
Black Cap Solar	OR	390,301	5,292	-	395,593	5,292	-	400,886	5,292	-
Post-merger	SG	89,587,935	4,128	(46,204)	89,545,859	4,128	(46,204)	89,503,783	4,128	(46,204)
Total Other Plant		5,488,577,930	2,322,636	(2,324,817)	5,488,575,749	2,322,636	(2,324,817)	5,488,573,568	2,331,556	(2,324,817)
Transmission Plant:										
Pre-merger Pacific	SG	476,774,235	-	(168,182)	476,606,053	-	(168,182)	476,437,871	-	(168,182)
Pre-merger Utah	SG	615,355,140	-	(295,470)	615,059,671	-	(295,470)	614,764,201	-	(295,470)
Post-merger	SG	6,951,956,134	12,088,768	(726,705)	6,963,318,197	6,915,194	(726,705)	6,969,506,685	10,099,068	(726,705)
Total Transmission Plant		8,044,085,510	12,088,768	(1,190,357)	8,054,983,921	6,915,194	(1,190,357)	8,060,708,757	10,099,068	(1,190,357)
Distribution Plant:										
California	CA	347,198,781	1,078,631	(145,707)	348,131,704	1,440,858	(145,707)	349,426,855	4,371,898	(145,707)
Oregon	OR	2,484,328,127	3,169,809	(1,763,593)	2,485,734,343	3,494,396	(1,763,593)	2,487,465,147	13,468,839	(1,763,593)
Washington	WA	619,411,435	834,997	(198,825)	620,047,607	888,626	(198,825)	620,737,608	2,204,334	(198,825)
Eastern Wyoming	WYP	716,010,701	1,441,808	(271,721)	717,180,788	1,517,088	(271,721)	718,426,155	1,789,914	(271,721)
Utah	UT	3,671,327,019	11,048,532	(1,414,241)	3,680,961,310	11,823,707	(1,414,241)	3,691,370,776	11,149,377	(1,414,241)
Idaho	ID	444,343,741	1,307,726	(155,146)	445,496,321	1,281,766	(155,146)	446,622,941	1,813,435	(155,146)
Western Wyoming	WYU	154,550,860	-	(27,785)	154,523,075	-	(27,785)	154,495,291	-	(27,785)
Total Distribution Plant		8,437,170,664	18,881,503	(3,977,018)	8,452,075,149	20,446,641	(3,977,018)	8,468,544,772	34,797,796	(3,977,018)

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Description	Factor	Adjusted EPIS Balance Dec 2022	Capital Additions	Retirements	Adjusted EPIS Balance Jan 2023	Capital Additions	Retirements	Adjusted EPIS Balance Feb 2023	Capital Additions	Retirements
General Plant:										
California	CA	23,960,387	82,238	(43,689)	23,998,936	29,950	(43,689)	23,985,197	83,736	(43,689)
Oregon	OR	244,185,593	1,052,883	(323,194)	244,915,281	660,298	(323,194)	245,252,384	1,077,602	(323,194)
Washington	WA	49,662,967	125,542	(115,214)	49,673,295	46,783	(115,214)	49,604,863	128,931	(115,214)
Eastern Wyoming	WYP	93,455,801	566,956	(254,299)	93,768,459	242,665	(254,299)	93,756,826	285,630	(254,299)
Utah	UT	277,740,291	1,489,928	(479,305)	278,750,913	894,051	(479,305)	279,165,659	1,169,458	(479,305)
Idaho	ID	54,885,022	222,179	(68,917)	55,038,354	113,993	(68,917)	55,083,430	128,705	(68,917)
Western Wyoming	WYU	17,630,222	-	(31,708)	17,598,515	-	(31,708)	17,566,807	-	(31,708)
Pre-merger Pacific	SG	756,805	-	(13,917)	742,887	-	(13,917)	728,970	-	(13,917)
Pre-merger Utah	SG	2,267,985	-	(30,778)	2,237,206	-	(30,778)	2,206,428	-	(30,778)
Post-merger	SG	311,692,986	191,957	(578,398)	311,306,545	190,751	(578,398)	310,918,897	193,667	(578,398)
General Office	SO	406,724,719	137,236	(1,303,426)	405,558,529	233,862	(1,303,426)	404,488,964	909,958	(1,303,426)
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	223,232	-	-	223,232	-	-	223,232	-	-
Customer Service	CN	15,505,877	-	(99,428)	15,406,448	-	(99,428)	15,307,020	-	(99,428)
Fuel Related	SE	3,050,541	-	(14,898)	3,035,643	-	(14,898)	3,020,746	-	(14,898)
Total General Plant		1,501,742,497	3,868,918	(3,357,172)	1,502,254,243	2,412,352	(3,357,172)	1,501,309,424	3,977,686	(3,357,172)
Mining Plant:										
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	213,633,287	-	(34,194)	213,599,093	-	(34,194)	213,564,899	-	(34,194)
Pre-merger Utah	SG	477,596	-	-	477,596	-	-	477,596	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,369,593	-	(86)	4,369,506	-	(86)	4,369,420	-	(86)
Oregon	OR	4,609,463	-	(363)	4,609,099	-	(363)	4,608,736	-	(363)
Fuel Related	SE	(64,323)	-	(4,079)	(68,403)	-	(4,079)	(72,482)	-	(4,079)
Post-merger	SG	209,550,549	-	(62,928)	209,487,621	-	(62,928)	209,424,694	-	(62,928)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	103,371,094	-	(4,666)	103,366,429	-	(4,666)	103,361,763	-	(4,666)
Hydro Relicensing	SG-U	9,746,329	-	(14,920)	9,731,409	-	(14,920)	9,716,489	-	(14,920)
General Office	SO	466,449,247	125,442	(1,123,079)	465,451,610	254,396	(1,123,079)	464,582,926	4,630,470	(1,123,079)
Utah	UT	(26,172,704)	-	(561)	(26,173,265)	-	(561)	(26,173,826)	-	(561)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,529,866	-	(7,729)	5,522,137	-	(7,729)	5,514,409	-	(7,729)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,068,129,900	125,442	(1,252,606)	1,067,002,736	254,396	(1,252,606)	1,066,004,527	4,630,470	(1,252,606)
Total		32,725,495,262	39,094,057	(16,474,521)	32,748,114,797	32,388,503	(16,474,521)	32,764,028,779	57,795,641	(16,474,521)

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Description	Factor	Adjusted EPIS Balance Mar 2023	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2023	Capital Additions	Retirements	Adjusted EPIS Balance May 2023	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,003,840,108	-	(411,968)	1,003,428,139	-	(411,968)	1,003,016,171	-	(411,968)
Pre-merger Utah	SG	1,047,864,878	-	(538,554)	1,047,326,324	-	(538,554)	1,046,787,770	-	(538,554)
Post-merger	SG	4,857,678,831	12,709,306	(3,118,406)	4,867,269,731	2,960,410	(3,118,406)	4,867,111,736	4,618,484	(3,118,406)
Geothermal - Blundell	SG	29,402,029	-	-	29,402,029	-	-	29,402,029	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant		6,940,052,697	12,709,306	(4,068,928)	6,948,693,075	2,960,410	(4,068,928)	6,947,584,557	4,618,484	(4,068,928)
Hydro Production Plant:										
Pre-merger Pacific	SG-P	182,770,689	-	(50,121)	182,720,568	-	(50,121)	182,670,448	-	(50,121)
Pre-merger Utah	SG-U	39,174,923	-	(32,867)	39,142,056	-	(32,867)	39,109,190	-	(32,867)
Post-merger	SG-P	728,518,972	787,623	(183,427)	729,123,167	1,224,201	(183,427)	730,163,941	17,100,680	(183,427)
Post-merger	SG-U	182,981,808	(64,385)	(37,209)	182,880,214	(64,385)	(37,209)	182,778,620	8,725,688	(37,209)
Klamath - New Capital	SG-P	9,647,664	-	-	9,647,664	-	-	9,647,664	-	-
Klamath	SG-P	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-
Total Hydro Plant		1,234,598,647	723,238	(303,624)	1,235,018,260	1,159,816	(303,624)	1,235,874,452	25,826,368	(303,624)
Other Production Plant:										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,949,918,330	39,774	(2,040,058)	1,947,918,046	67,026	(2,040,058)	1,945,945,015	(16,910)	(2,040,058)
Post-merger Wind	SG-W	3,448,558,963	2,345,546	(238,555)	3,450,665,954	2,345,546	(238,555)	3,452,772,945	2,345,546	(238,555)
Black Cap Solar	OR	406,178	5,292	-	411,470	5,292	-	416,763	5,292	-
Post-merger	SG	89,461,707	378,874	(46,204)	89,794,377	4,128	(46,204)	89,752,301	26,914	(46,204)
Total Other Plant		5,488,580,307	2,769,488	(2,324,817)	5,489,024,977	2,421,993	(2,324,817)	5,489,122,153	2,360,843	(2,324,817)
Transmission Plant:										
Pre-merger Pacific	SG	476,269,689	-	(168,182)	476,101,507	-	(168,182)	475,933,325	-	(168,182)
Pre-merger Utah	SG	614,468,731	-	(295,470)	614,173,262	-	(295,470)	613,877,792	-	(295,470)
Post-merger	SG	6,978,879,047	6,953,058	(726,705)	6,985,105,400	37,603,166	(726,705)	7,021,981,860	14,712,520	(726,705)
Total Transmission Plant		8,069,617,467	6,953,058	(1,190,357)	8,075,380,169	37,603,166	(1,190,357)	8,111,792,977	14,712,520	(1,190,357)
Distribution Plant:										
California	CA	353,653,045	1,249,073	(145,707)	354,756,411	6,487,340	(145,707)	361,098,043	7,794,916	(145,707)
Oregon	OR	2,499,170,393	6,923,446	(1,763,593)	2,504,330,246	15,214,229	(1,763,593)	2,517,780,882	21,359,050	(1,763,593)
Washington	WA	622,743,116	1,901,706	(198,825)	624,445,997	2,822,882	(198,825)	627,070,054	2,677,874	(198,825)
Eastern Wyoming	WYP	719,944,349	1,913,599	(271,721)	721,586,227	2,424,631	(271,721)	723,739,137	2,311,805	(271,721)
Utah	UT	3,701,105,912	11,803,709	(1,414,241)	3,711,495,380	55,248,908	(1,414,241)	3,765,330,046	20,287,579	(1,414,241)
Idaho	ID	448,281,230	1,909,529	(155,146)	450,035,614	1,720,534	(155,146)	451,801,002	1,884,406	(155,146)
Western Wyoming	WYU	154,467,506	-	(27,785)	154,439,721	-	(27,785)	154,411,937	-	(27,785)
Total Distribution Plant		8,499,365,551	25,701,062	(3,977,018)	8,521,089,595	83,918,524	(3,977,018)	8,601,031,101	56,315,631	(3,977,018)

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Description	Factor	Adjusted EPIS Balance Mar 2023	Capital Additions	Retirements	Adjusted EPIS Balance Apr 2023	Capital Additions	Retirements	Adjusted EPIS Balance May 2023	Capital Additions	Retirements
General Plant:										
California	CA	24,025,245	17,699	(43,689)	23,999,255	40,697	(43,689)	23,996,264	91,837	(43,689)
Oregon	OR	246,006,792	1,033,011	(323,194)	246,716,608	1,229,493	(323,194)	247,622,906	1,604,992	(323,194)
Washington	WA	49,618,580	79,167	(115,214)	49,582,532	114,967	(115,214)	49,582,285	192,588	(115,214)
Eastern Wyoming	WYP	93,788,157	400,495	(254,299)	93,934,354	1,538,635	(254,299)	95,218,691	686,732	(254,299)
Utah	UT	279,855,811	1,209,155	(479,305)	280,585,661	2,020,708	(479,305)	282,127,063	1,889,148	(479,305)
Idaho	ID	55,143,218	127,778	(68,917)	55,202,079	168,516	(68,917)	55,301,678	223,840	(68,917)
Western Wyoming	WYU	17,535,100	-	(31,708)	17,503,392	-	(31,708)	17,471,685	-	(31,708)
Pre-merger Pacific	SG	715,053	-	(13,917)	701,136	-	(13,917)	687,219	-	(13,917)
Pre-merger Utah	SG	2,175,649	-	(30,778)	2,144,871	-	(30,778)	2,114,092	-	(30,778)
Post-merger	SG	310,534,166	235,590	(578,398)	310,191,357	218,811	(578,398)	309,831,769	195,606	(578,398)
General Office	SO	404,095,496	791,222	(1,303,426)	403,583,291	1,029,698	(1,303,426)	403,309,562	2,104,652	(1,303,426)
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	223,232	-	-	223,232	-	-	223,232	-	-
Customer Service	CN	15,207,591	-	(99,428)	15,108,163	-	(99,428)	15,008,735	-	(99,428)
Fuel Related	SE	3,005,848	-	(14,898)	2,990,951	-	(14,898)	2,976,053	-	(14,898)
Total General Plant		1,501,929,938	3,894,116	(3,357,172)	1,502,466,882	6,361,524	(3,357,172)	1,505,471,234	6,989,395	(3,357,172)
Mining Plant:										
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	213,530,706	-	(34,194)	213,496,512	-	(34,194)	213,462,318	-	(34,194)
Pre-merger Utah	SG	477,596	-	-	477,596	-	-	477,596	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,369,334	-	(86)	4,369,248	-	(86)	4,369,161	-	(86)
Oregon	OR	4,608,373	-	(363)	4,608,010	-	(363)	4,607,646	-	(363)
Fuel Related	SE	(76,561)	-	(4,079)	(80,641)	-	(4,079)	(84,720)	-	(4,079)
Post-merger	SG	209,361,766	-	(62,928)	209,298,838	-	(62,928)	209,235,911	-	(62,928)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	103,357,098	-	(4,666)	103,352,432	-	(4,666)	103,347,766	-	(4,666)
Hydro Relicensing	SG-U	9,701,568	-	(14,920)	9,686,648	-	(14,920)	9,671,727	-	(14,920)
General Office	SO	468,090,317	605,236	(1,123,079)	467,572,474	16,885,462	(1,123,079)	483,334,856	28,999,486	(1,123,079)
Utah	UT	(26,174,388)	-	(561)	(26,174,949)	-	(561)	(26,175,511)	-	(561)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,506,680	-	(7,729)	5,498,952	-	(7,729)	5,491,223	-	(7,729)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,069,382,391	605,236	(1,252,606)	1,068,735,022	16,885,462	(1,252,606)	1,084,367,878	28,999,486	(1,252,606)
Total		32,805,349,899	53,355,503	(16,474,521)	32,842,230,881	151,310,894	(16,474,521)	32,977,067,254	139,822,727	(16,474,521)

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Description	Factor	Adjusted EPIS Balance Jun 2023	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2023	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2023	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,002,604,203	-	(411,968)	1,002,192,235	-	(411,968)	1,001,780,267	-	(411,968)
Pre-merger Utah	SG	1,046,249,216	-	(538,554)	1,045,710,661	-	(538,554)	1,045,172,107	-	(538,554)
Post-merger	SG	4,868,611,814	(220,230)	(3,118,406)	4,865,273,178	(388,470)	(3,118,406)	4,861,766,302	47,941,848	(3,118,406)
Geothermal - Blundell	SG	29,402,029	-	-	29,402,029	-	-	29,402,029	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant		6,948,134,113	(220,230)	(4,068,928)	6,943,844,955	(388,470)	(4,068,928)	6,939,387,557	47,941,848	(4,068,928)
Hydro Production Plant:										
Pre-merger Pacific	SG-P	182,620,327	-	(50,121)	182,570,206	-	(50,121)	182,520,085	-	(50,121)
Pre-merger Utah	SG-U	39,076,323	-	(32,867)	39,043,456	-	(32,867)	39,010,589	-	(32,867)
Post-merger	SG-P	747,081,193	3,011,912	(183,427)	749,909,678	3,012,200	(183,427)	752,738,450	3,679,045	(183,427)
Post-merger	SG-U	191,467,099	1,911,356	(37,209)	193,341,246	(64,385)	(37,209)	193,239,651	(64,385)	(37,209)
Klamath - New Capital	SG-P	9,647,664	-	-	9,647,664	-	-	9,647,664	-	-
Klamath	SG-P	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-
Total Hydro Plant		1,261,397,196	4,923,268	(303,624)	1,266,016,840	2,947,815	(303,624)	1,268,661,030	3,614,660	(303,624)
Other Production Plant:										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,943,888,047	28,948	(2,040,058)	1,941,876,937	(16,910)	(2,040,058)	1,939,819,969	(16,910)	(2,040,058)
Post-merger Wind	SG-W	3,454,879,937	2,345,546	(238,555)	3,456,986,928	2,345,546	(238,555)	3,459,093,920	2,345,546	(238,555)
Black Cap Solar	OR	422,055	5,292	-	427,347	5,292	-	432,639	5,292	-
Post-merger	SG	89,733,011	4,128	(46,204)	89,690,935	4,128	(46,204)	89,648,859	4,128	(46,204)
Total Other Plant		5,489,158,179	2,383,914	(2,324,817)	5,489,217,277	2,338,057	(2,324,817)	5,489,230,516	2,338,057	(2,324,817)
Transmission Plant:										
Pre-merger Pacific	SG	475,765,142	-	(168,182)	475,596,960	-	(168,182)	475,428,778	-	(168,182)
Pre-merger Utah	SG	613,582,323	-	(295,470)	613,286,853	-	(295,470)	612,991,383	-	(295,470)
Post-merger	SG	7,035,967,675	11,943,569	(726,705)	7,047,184,538	13,926,352	(726,705)	7,060,384,184	28,200,953	(726,705)
Total Transmission Plant		8,125,315,140	11,943,569	(1,190,357)	8,136,068,351	13,926,352	(1,190,357)	8,148,804,346	28,200,953	(1,190,357)
Distribution Plant:										
California	CA	368,747,251	5,810,551	(145,707)	374,412,095	917,799	(145,707)	375,184,187	984,724	(145,707)
Oregon	OR	2,537,376,339	17,642,323	(1,763,593)	2,553,255,070	6,417,051	(1,763,593)	2,557,908,527	10,084,677	(1,763,593)
Washington	WA	629,549,103	2,936,710	(198,825)	632,286,988	1,873,459	(198,825)	633,961,622	1,111,676	(198,825)
Eastern Wyoming	WYP	725,779,221	2,082,755	(271,721)	727,590,256	2,330,160	(271,721)	729,648,695	2,219,033	(271,721)
Utah	UT	3,764,203,385	13,238,017	(1,414,241)	3,796,027,161	13,594,085	(1,414,241)	3,808,207,005	21,272,711	(1,414,241)
Idaho	ID	463,330,263	1,783,879	(155,146)	454,958,996	2,057,917	(155,146)	456,861,768	2,213,426	(155,146)
Western Wyoming	WYU	154,384,152	-	(27,785)	154,356,367	-	(27,785)	154,328,583	-	(27,785)
Total Distribution Plant		8,653,369,714	43,494,236	(3,977,018)	8,692,886,932	27,190,471	(3,977,018)	8,716,100,386	37,886,247	(3,977,018)

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Description	Factor	Adjusted EPIS Balance Jun 2023	Capital Additions	Retirements	Adjusted EPIS Balance Jul 2023	Capital Additions	Retirements	Adjusted EPIS Balance Aug 2023	Capital Additions	Retirements
General Plant:										
California	CA	24,044,412	132,471	(43,689)	24,133,195	69,572	(43,689)	24,159,078	84,289	(43,689)
Oregon	OR	248,904,704	1,527,810	(323,194)	250,109,319	1,899,187	(323,194)	251,685,312	2,190,300	(323,194)
Washington	WA	49,659,659	208,220	(115,214)	49,752,664	342,704	(115,214)	49,980,154	196,459	(115,214)
Eastern Wyoming	WYP	95,651,124	365,129	(254,299)	95,761,955	568,417	(254,299)	96,076,073	408,057	(254,299)
Utah	UT	283,536,906	2,057,105	(479,305)	285,114,705	1,842,210	(479,305)	286,477,610	2,593,626	(479,305)
Idaho	ID	55,456,602	155,225	(68,917)	55,542,910	223,038	(68,917)	55,697,032	170,067	(68,917)
Western Wyoming	WYU	17,439,977	-	(31,708)	17,408,270	-	(31,708)	17,376,562	-	(31,708)
Pre-merger Pacific	SG	673,301	-	(13,917)	659,384	-	(13,917)	645,467	-	(13,917)
Pre-merger Utah	SG	2,083,314	-	(30,778)	2,052,536	-	(30,778)	2,021,757	-	(30,778)
Post-merger	SG	309,448,977	327,983	(578,398)	309,198,562	731,293	(578,398)	309,351,456	931,905	(578,398)
General Office	SO	404,110,788	4,275,663	(1,303,426)	407,083,025	1,138,214	(1,303,426)	406,917,813	3,503,128	(1,303,426)
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	223,232	-	-	223,232	-	-	223,232	-	-
Customer Service	CN	14,909,306	-	(99,428)	14,809,878	-	(99,428)	14,710,449	-	(99,428)
Fuel Related	SE	2,961,156	-	(14,898)	2,946,258	-	(14,898)	2,931,360	-	(14,898)
Total General Plant		1,509,103,458	9,049,606	(3,357,172)	1,514,795,892	6,814,634	(3,357,172)	1,518,253,355	10,077,830	(3,357,172)
Mining Plant:										
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	213,428,124	-	(34,194)	213,393,931	-	(34,194)	213,359,737	-	(34,194)
Pre-merger Utah	SG	477,596	-	-	477,596	-	-	477,596	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,369,075	-	(86)	4,368,989	-	(86)	4,368,903	-	(86)
Oregon	OR	4,607,283	-	(363)	4,606,920	-	(363)	4,606,556	-	(363)
Fuel Related	SE	(88,800)	-	(4,079)	(92,879)	-	(4,079)	(96,958)	-	(4,079)
Post-merger	SG	209,172,983	-	(62,928)	209,110,055	-	(62,928)	209,047,128	-	(62,928)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	103,343,101	-	(4,666)	103,338,435	-	(4,666)	103,333,770	-	(4,666)
Hydro Relicensing	SG-U	9,656,807	-	(14,920)	9,641,886	-	(14,920)	9,626,966	-	(14,920)
General Office	SO	511,211,263	12,091,193	(1,123,079)	522,179,376	766,054	(1,123,079)	521,822,351	1,594,560	(1,123,079)
Utah	UT	(26,176,072)	-	(561)	(26,176,634)	-	(561)	(26,177,195)	-	(561)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,483,495	-	(7,729)	5,475,766	-	(7,729)	5,468,038	-	(7,729)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,112,114,759	12,091,193	(1,252,606)	1,122,953,346	766,054	(1,252,606)	1,122,466,794	1,594,560	(1,252,606)
Total		33,100,415,459	83,665,556	(16,474,521)	33,167,606,494	53,594,913	(16,474,521)	33,204,726,885	131,654,156	(16,474,521)

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Description	Factor	Adjusted EPIS Balance Sep 2023	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2023	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2023	Capital Additions	Retirements
Steam Production Plant:										
Pre-merger Pacific	SG	1,001,368,299	-	(411,968)	1,000,956,331	-	(411,968)	1,000,544,362	-	(411,968)
Pre-merger Utah	SG	1,044,633,553	-	(538,554)	1,044,094,999	-	(538,554)	1,043,556,444	-	(538,554)
Post-merger	SG	4,906,589,745	5,657,482	(3,118,406)	4,909,128,821	6,886,726	(3,118,406)	4,912,897,142	21,276,143	(3,118,406)
Geothermal - Blundell	SG	29,402,029	-	-	29,402,029	-	-	29,402,029	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Pollution Control Equipment	SG	-	-	-	-	-	-	-	-	-
Post-merger - Cholla	SG	1,266,851	-	-	1,266,851	-	-	1,266,851	-	-
Total Steam Plant		6,983,260,477	5,657,482	(4,068,928)	6,984,849,031	6,886,726	(4,068,928)	6,987,666,829	21,276,143	(4,068,928)
Hydro Production Plant:										
Pre-merger Pacific	SG-P	182,469,964	-	(50,121)	182,419,844	-	(50,121)	182,369,723	-	(50,121)
Pre-merger Utah	SG-U	38,977,722	-	(32,867)	38,944,855	-	(32,867)	38,911,989	-	(32,867)
Post-merger	SG-P	756,234,068	8,070,541	(183,427)	764,121,182	6,570,618	(183,427)	770,508,372	40,037,428	(183,427)
Post-merger	SG-U	193,138,057	(64,385)	(37,209)	193,036,463	(64,385)	(37,209)	192,934,868	4,166,412	(37,209)
Klamath - New Capital	SG-P	9,647,664	-	-	9,647,664	-	-	9,647,664	-	-
Klamath	SG-P	91,504,591	-	-	91,504,591	-	-	91,504,591	-	-
Total Hydro Plant		1,271,972,066	8,006,156	(303,624)	1,279,674,598	6,506,233	(303,624)	1,285,877,206	44,203,840	(303,624)
Other Production Plant:										
Pre-merger Utah	SG	235,129	-	-	235,129	-	-	235,129	-	-
Post-merger	SG	1,937,763,001	36,228,669	(2,040,058)	1,971,951,612	(16,910)	(2,040,058)	1,969,894,644	2,546,940	(2,040,058)
Post-merger Wind	SG-W	3,461,200,911	2,345,546	(238,555)	3,463,307,903	2,345,546	(238,555)	3,465,414,894	79,064,878	(238,555)
Black Cap Solar	OR	437,932	5,292	-	443,224	5,292	-	448,516	5,292	-
Post-merger	SG	89,606,783	4,128	(46,204)	89,564,707	4,128	(46,204)	89,522,631	4,128	(46,204)
Total Other Plant		5,489,243,756	38,583,636	(2,324,817)	5,525,502,575	2,338,057	(2,324,817)	5,525,515,815	81,621,238	(2,324,817)
Transmission Plant:										
Pre-merger Pacific	SG	475,260,596	-	(168,182)	475,092,414	-	(168,182)	474,924,231	-	(168,182)
Pre-merger Utah	SG	612,695,914	-	(295,470)	612,400,444	-	(295,470)	612,104,974	-	(295,470)
Post-merger	SG	7,087,858,432	63,922,193	(726,705)	7,151,053,920	22,490,270	(726,705)	7,172,817,485	74,130,432	(726,705)
Total Transmission Plant		8,175,814,942	63,922,193	(1,190,357)	8,238,546,778	22,490,270	(1,190,357)	8,259,846,691	74,130,432	(1,190,357)
Distribution Plant:										
California	CA	376,023,203	2,477,041	(145,707)	378,354,537	2,063,976	(145,707)	380,272,805	8,056,315	(145,707)
Oregon	OR	2,566,229,613	88,757,023	(1,763,593)	2,653,223,041	11,588,118	(1,763,593)	2,663,047,567	35,117,562	(1,763,593)
Washington	WA	634,674,473	1,335,447	(198,825)	636,011,094	8,217,654	(198,825)	644,029,924	2,310,288	(198,825)
Eastern Wyoming	WYP	731,596,007	1,872,438	(271,721)	733,196,724	1,710,530	(271,721)	734,635,533	4,779,300	(271,721)
Utah	UT	3,828,065,475	21,794,926	(1,414,241)	3,848,446,160	13,158,913	(1,414,241)	3,860,190,832	41,244,147	(1,414,241)
Idaho	ID	458,920,048	1,827,766	(155,146)	460,592,669	1,582,651	(155,146)	462,020,174	1,718,904	(155,146)
Western Wyoming	WYU	154,300,798	-	(27,785)	154,273,013	-	(27,785)	154,245,229	-	(27,785)
Total Distribution Plant		8,750,009,615	118,064,641	(3,977,018)	8,864,097,239	38,321,842	(3,977,018)	8,898,442,063	93,226,515	(3,977,018)

PacifiCorp
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Description	Factor	Adjusted EPIS Balance Sep 2023	Capital Additions	Retirements	Adjusted EPIS Balance Oct 2023	Capital Additions	Retirements	Adjusted EPIS Balance Nov 2023	Capital Additions	Retirements
General Plant:										
California	CA	24,199,678	76,123	(43,689)	24,232,113	55,633	(43,689)	24,244,057	353,311	(43,689)
Oregon	OR	253,552,417	1,549,664	(323,194)	254,778,787	1,607,735	(323,194)	256,063,327	44,050,051	(323,194)
Washington	WA	50,061,398	288,747	(115,214)	50,234,931	102,723	(115,214)	50,222,440	839,300	(115,214)
Eastern Wyoming	WYP	96,229,832	725,603	(254,299)	96,701,136	777,415	(254,299)	97,224,252	1,386,020	(254,299)
Utah	UT	288,591,930	3,837,223	(479,305)	291,949,847	2,522,843	(479,305)	293,993,385	4,860,128	(479,305)
Idaho	ID	55,798,183	223,285	(68,917)	55,952,551	291,093	(68,917)	56,174,728	562,620	(68,917)
Western Wyoming	WYU	17,344,855	-	(31,708)	17,313,147	-	(31,708)	17,281,440	-	(31,708)
Pre-merger Pacific	SG	631,550	-	(13,917)	617,632	-	(13,917)	603,715	-	(13,917)
Pre-merger Utah	SG	1,990,979	-	(30,778)	1,960,200	-	(30,778)	1,929,422	-	(30,778)
Post-merger	SG	309,704,963	401,649	(578,398)	309,528,213	2,630,612	(578,398)	311,580,427	5,585,104	(578,398)
General Office	SO	409,117,514	1,054,832	(1,303,426)	408,868,919	2,535,302	(1,303,426)	410,100,795	5,337,005	(1,303,426)
General Office	SG	-	-	-	-	-	-	-	-	-
General Office	SG	223,232	-	-	223,232	-	-	223,232	-	-
Customer Service	CN	14,611,021	-	(99,428)	14,511,592	-	(99,428)	14,412,164	-	(99,428)
Fuel Related	SE	2,916,463	-	(14,898)	2,901,565	-	(14,898)	2,886,668	-	(14,898)
Total General Plant		1,524,974,014	8,157,025	(3,357,172)	1,529,773,867	10,523,356	(3,357,172)	1,536,940,052	62,973,537	(3,357,172)
Mining Plant:										
Coal Mine	SE	1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Total Mining Plant		1,822,901	-	-	1,822,901	-	-	1,822,901	-	-
Intangible Plant:										
California	CA	481,167	-	-	481,167	-	-	481,167	-	-
Customer Service	CN	213,325,543	-	(34,194)	213,291,350	-	(34,194)	213,257,156	-	(34,194)
Pre-merger Utah	SG	477,596	-	-	477,596	-	-	477,596	-	-
Pre-merger Pacific	SG	-	-	-	-	-	-	-	-	-
Idaho	ID	4,368,816	-	(86)	4,368,730	-	(86)	4,368,644	-	(86)
Oregon	OR	4,606,193	-	(363)	4,605,830	-	(363)	4,605,467	-	(363)
Fuel Related	SE	(101,038)	-	(4,079)	(105,117)	-	(4,079)	(109,196)	-	(4,079)
Post-merger	SG	208,984,200	-	(62,928)	208,921,272	-	(62,928)	208,858,345	-	(62,928)
Klamath Hydro Relicensing	SG-P	74,111,750	-	-	74,111,750	-	-	74,111,750	-	-
Hydro Relicensing	SG-P	103,329,104	-	(4,666)	103,324,438	-	(4,666)	103,319,773	-	(4,666)
Hydro Relicensing	SG-U	9,612,046	-	(14,920)	9,597,125	-	(14,920)	9,582,205	-	(14,920)
General Office	SO	522,293,832	765,826	(1,123,079)	521,936,578	1,912,816	(1,123,079)	522,726,315	15,353,391	(1,123,079)
Utah	UT	(26,177,756)	-	(561)	(26,178,318)	-	(561)	(26,178,879)	-	(561)
Washington	WA	2,036,986	-	-	2,036,986	-	-	2,036,986	-	-
Eastern Wyoming	WYP	5,460,309	-	(7,729)	5,452,580	-	(7,729)	5,444,852	-	(7,729)
Western Wyoming	WYU	-	-	-	-	-	-	-	-	-
Total Intangible Plant		1,122,808,749	765,826	(1,252,606)	1,122,321,969	1,912,816	(1,252,606)	1,122,982,180	15,353,391	(1,252,606)
Total		33,319,906,520	243,156,958	(16,474,521)	33,546,588,957	88,979,300	(16,474,521)	33,619,093,736	392,785,096	(16,474,521)

PacifiCorp
California General Rate Case - December 2023
Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Dec 2023	13 Month Average Test Period Balance
Steam Production Plant:			
Pre-merger Pacific	SG	1,000,132,394	1,002,604,203
Pre-merger Utah	SG	1,043,017,890	1,046,249,216
Post-merger	SG	4,931,054,879	4,879,693,001
Geothermal - Blundell	SG	29,402,029	29,402,029
Pollution Control Equipment	SG	-	-
Pollution Control Equipment	SG	-	-
Pollution Control Equipment	SG	-	-
Post-merger - Cholla	SG	1,266,851	1,266,851
Total Steam Plant		7,004,874,044	6,959,215,300
Hydro Production Plant:			
Pre-merger Pacific	SG-P	182,319,602	182,620,327
Pre-merger Utah	SG-U	38,879,122	39,076,323
Post-merger	SG-P	810,362,373	747,722,623
Post-merger	SG-U	197,064,071	188,647,468
Klamath - New Capital	SG-P	9,647,664	9,647,664
Klamath	SG-P	91,504,591	91,504,591
Total Hydro Plant		1,329,777,422	1,259,218,995
Other Production Plant:			
Pre-merger Utah	SG	235,129	235,129
Post-merger	SG	1,970,401,526	1,952,426,131
Post-merger Wind	SG-W	3,544,241,218	3,460,781,423
Black Cap Solar	OR	453,808	422,055
Post-merger	SG	89,480,555	89,607,188
Total Other Plant		5,604,812,236	5,503,471,926
Transmission Plant:			
Pre-merger Pacific	SG	474,756,049	475,765,142
Pre-merger Utah	SG	611,809,505	613,582,323
Post-merger	SG	7,246,221,211	7,051,710,367
Total Transmission Plant		8,332,786,765	8,141,057,832
Distribution Plant:			
California	CA	388,183,413	365,803,256
Oregon	OR	2,696,401,536	2,554,326,987
Washington	WA	646,141,386	630,100,801
Eastern Wyoming	WYP	739,143,112	726,036,685
Utah	UT	3,900,020,738	3,772,827,015
Idaho	ID	463,583,932	453,588,362
Western Wyoming	WYU	154,217,444	154,384,152
Total Distribution Plant		8,987,691,560	8,657,067,257

PacifiCorp
California General Rate Case - December 2023
Pro Forma Plant Additions
and Retirements

Description	Factor	Adjusted EPIS Balance Dec 2023	13 Month Average Test Period Balance
General Plant:			
California	CA	24,553,679	24,117,807
Oregon	OR	299,790,184	253,044,893
Washington	WA	50,946,525	49,890,945
Eastern Wyoming	WYP	98,355,974	95,378,664
Utah	UT	298,374,207	285,097,230
Idaho	ID	56,668,431	55,534,176
Western Wyoming	WYU	17,249,732	17,439,977
Pre-merger Pacific	SG	589,798	673,301
Pre-merger Utah	SG	1,898,644	2,083,314
Post-merger	SG	316,587,132	310,759,650
General Office	SO	414,134,373	406,776,445
General Office	SG	-	-
General Office	SG	223,232	223,232
Customer Service	CN	14,312,735	14,909,306
Fuel Related	SE	2,871,770	2,961,156
Total General Plant		1,596,556,418	1,518,890,098
Mining Plant:			
Coal Mine	SE	1,822,901	1,822,901
Total Mining Plant		1,822,901	1,822,901
Intangible Plant:			
California	CA	481,167	481,167
Customer Service	CN	213,222,962	213,428,124
Pre-merger Utah	SG	477,596	477,596
Pre-merger Pacific	SG	-	-
Idaho	ID	4,368,558	4,369,075
Oregon	OR	4,605,103	4,607,283
Fuel Related	SE	(113,276)	(88,800)
Post-merger	SG	208,795,417	209,172,983
Klamath Hydro Relicensing	SG-P	74,111,750	74,111,750
Hydro Relicensing	SG-P	103,315,107	103,343,101
Hydro Relicensing	SG-U	9,567,284	9,656,807
General Office	SO	536,956,627	498,046,752
Utah	UT	(26,179,441)	(26,176,072)
Washington	WA	2,036,986	2,036,986
Eastern Wyoming	WYP	5,437,123	5,483,495
Western Wyoming	WYU	-	-
Total Intangible Plant		1,137,082,965	1,098,950,247
Total		33,995,404,311	33,139,694,556

Ref. 8.4.4

PacifiCorp
California General Rate Case - December 2023
Pro Forma Plant Additions
Steam Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July21 to Dec23	Ref.
				Plant Adds	
Jim Bridger CCR JB FGD Pond 3 Stage 1 IMP	312	SG	Sep-23	50,895,738	8.4.38
U0 Huntington Water Redirect; U0 Land Application Conversion D	312	SG	Oct-21	12,627,976	8.4.38
Wyodak U1 - Boiler Waterwall Replacement CY21/CY22	312	SG	May-22	3,871,573	
Colstrip 3-4: Design/Build Dry Waste	312	SG	Jul-22	3,755,217	
Dave Johnston U1,2,3 - ELG Project	312	SG	Dec-23	3,633,392	
Hunter 301 HP/IP/LP Turbine Overhaul	312	SG	Apr-22	3,368,292	
Dave Johnston U4 - Retube Condenser	312	SG	May-22	3,196,216	
Wyodak U1 - Replacement of Turbine HP Rotor CY2	312	SG	May-22	3,098,322	
Naughton U1 OH Turbine Major (HP/IP/LP) CY22	312	SG	May-22	3,093,440	
Wyodak U1 - HP/IP Turbine Overhaul CY22	312	SG	May-22	2,844,080	
Huntington U1 Boiler Rear Reheat Header & Terminal Tubes	312	SG	Oct-22	2,816,488	
Hunter 301 Replace Scrubber Outlet Header Duct	312	SG	Apr-22	2,798,490	
Huntington U2 Boiler Reheater Header Replacement	312	SG	Oct-23	2,629,745	
Hunter 302 Generator Field and Exciter Rewinds	312	SG	Apr-23	2,488,902	
Hunter 302 HP/IP/LP Turbine Overhaul	312	SG	Apr-23	2,196,707	
Wyodak U1 - Expansion Joint Replace CY21/CY22	312	SG	Apr-22	2,053,232	
Jim Bridger U3 SCR Catalyst L4 Install 23	312	SG	Jun-23	1,994,669	
Hunter 301 Scrubber Component Overhaul	312	SG	Apr-22	1,929,947	
Gadsby U2 Cooling Tower Replacement	312	SG	May-22	1,896,045	
Hunter 302 Replace Scrubber Outlet Header Duct	312	SG	Apr-23	1,873,428	
Huntington U1 ID Fan VFDs	312	SG	Jan-23	1,797,528	
Dave Johnston U0 - MILL BLANKET - 2023	312	SG	Various	1,653,922	
Hunter 301 Generator Exciter Rewind	312	SG	Apr-22	1,632,781	
Dave Johnston U0 - MILL BLANKET - 2022	312	SG	Various	1,625,476	
Naughton U1 OH Mechanical Dust Collectors CY20	312	SG	May-22	1,621,240	
Hunter 301 SH Division Panel Replacements	312	SG	Apr-22	1,526,203	
Huntington U2 Burner Corner Coal Nozzle & Tip replacement	312	SG	Dec-23	1,513,185	
Jim Bridger U2 Burners Major 22	312	SG	Jun-22	1,490,848	
Huntington U1 Burner Corner Coal Nozzle & Tip replacement	312	SG	Nov-22	1,483,079	
Dave Johnston U0 - PUMPS AND VALVES - 2023	312	SG	Various	1,420,214	
Dave Johnston U0 - PUMPS AND VALVES - 2022	312	SG	Various	1,395,788	
Huntington U1 LP Turbine Component Replacement	312	SG	Nov-22	1,329,919	
Dave Johnston U0 316(b) Compliance - Barrier Net Installation	312	SG	Dec-23	1,215,748	
Hunter 302 Scrubber Component Overhaul	312	SG	Apr-23	1,121,881	
Hunter 302 Stack Inlet Duct Overhaul	312	SG	Apr-23	1,119,739	
Hunter 301 Burner Tips and Nozzles	312	SG	Apr-22	1,087,793	
Dave Johnston U0 - MILL BLANKET - 2021	312	SG	Various	1,077,176	
Wyodak U1 - Pulverizer Overhaul "E" CY23	312	SG	May-23	1,056,114	
Wyodak U1 - Pulverizer Overhaul "B" CY22	312	SG	May-22	1,037,950	
Huntington U2 Baghouse Bag Replacement Comp 3,6,7	312	SG	Dec-23	1,018,259	
Projects Less Than \$1million	312	SG	Various	146,011,607	
Projects Less Than \$1million - Cholla	312	SSGCH	Various	-	
Steam Plant Five Year Average Removals	312	SG		(43,381,637)	
				<u>242,916,712</u>	

PacifiCorp
California General Rate Case - December 2023
Pro Forma Plant Additions
Hydro Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July21 to Dec23	
				Plant Adds	Ref.
IRO P3 South Fork Woodstave Flowline Rep	332	SG-P	Jun-23	28,845,105	8.4.38
IKL - Fall Creek Hatchery Construction	332	SG-P	Dec-23	24,545,504	8.4.38
PP Hydro West	332	SG-P	Various	23,993,122	
Merwin Downstream In-Lieu	332	SG-P	Dec-22	14,144,756	8.4.38
PP Hydro East	332	SG-U	Various	11,135,480	
ILR 4.1.9 Future Fish Passage Stage 1 Ph	332	SG-P	Jun-22	9,478,781	
PP Hydro Impl On-Proj West	332	SG-P	Various	9,099,338	
Grace Unit 3 Overhaul	332	SG-U	Jun-23	8,441,489	
Yale Saddle Dam Seismic Remediation	332	SG-P	Various	7,452,707	
PP Hydro Plant JA	332	SG-P	Various	7,353,964	
Toketee Dam Rehabilitation	332	SG-P	Dec-21	5,417,562	
Cutler Surge Tank Anchor Upgrades	332	SG-U	Dec-22	4,979,273	
Soda Spinning Reserve	332	SG-U	Dec-22	4,368,628	
IRO P3 Sag Pipe Replacement	332	SG-P	Various	4,345,865	
PP Other Hydro Dam Safety JA	332	SG-P	Various	3,943,810	
Toketee 2 Turbine Refurbishment	332	SG-P	Dec-22	3,515,432	
Iron Gate Bridge K6 Life Extension	332	SG-P	Nov-22	3,453,066	
PP Other Hydro Dam Safety West	332	SG-P	Various	3,366,276	
Toketee 3 Refurbish Turbine	332	SG-P	Oct-23	3,240,000	
Swift 1 Minimum Discharge Line	332	SG-P	Nov-23	2,920,000	
Lemolo 1 Spillway Improvements	332	SG-P	Dec-23	2,633,013	
PP Other Hydro Dam Safety East	332	SG-U	Various	2,608,065	
Oneida B11 Bridge Improvements	332	SG-U	Dec-23	2,407,305	
Yale Main Dam In-Situ Instrumentation	332	SG-P	Dec-23	2,366,467	
Cutler Surge Tank Anchor Upgrades	332	SG-U	Dec-21	2,026,064	
Iron Gate CSIR Mandated Improvements 2020	332	SG-P	Dec-22	1,955,135	
Paris Hydro Project Decommissioning	332	SG-U	Jul-23	1,812,115	
ILR 11.2.2.12 Beaver Bay PH 1 Renovation	332	SG-P	Dec-22	1,782,000	
Cutler Flowline Coating Replacement 2021	332	SG-U	Dec-21	1,675,693	
Ashton Trash Rake Construction	332	SG-U	Dec-22	1,620,000	
Oneida Switchgear	332	SG-U	Oct-22	1,593,921	
Swift 1 TIV Valve Seal Replacement	332	SG-P	Oct-23	1,593,000	
SWIFT 1 SPARE GSU REPLACEMENT	332	SG-P	Feb-22	1,458,000	
Toketee Flowline Isolation Valve	332	SG-P	Oct-21	1,368,918	
Bigfork Fish Screen Rake	332	SG-U	Jul-22	1,227,330	
Weber Dam Improvements Evaluation	332	SG-U	Dec-22	1,178,220	
Merwin 2 Intake Screen Replacement	332	SG-P	Dec-21	1,051,113	
Prospect North Fork Trash Rack Improvement	332	SG-P	Feb-22	1,010,917	
Projects Less Than \$1million	332	SG-P	Various	5,172,683	
Projects Less Than \$1million	332	SG-U	Various	2,141,705	
Hydro Plant Five Year Average Removals	332	SG-U		(1,931,556)	
Hydro Plant Five Year Average Removals	332	SG-P		(2,660,223)	
				<u>218,130,042</u>	

PacifiCorp
California General Rate Case - December 2023
Pro Forma Plant Additions
Other Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July21 to Dec23	Ref.
				Plant Adds	
Footo Creek II-IV Acquire-Repower	343	SG-W	Dec-23	76,719,335	8.4.39
TB Flats Wind Project 500 MW 2020	343	SG-W	Dec-20	54,196,091	8.4.39
Lakeside U22 Major Inspection Overhaul - CY23	343	SG	Oct-23	16,907,437	8.4.39
Lakeside U21 Major Inspection Overhaul - CY23	343	SG	Oct-23	16,907,437	8.4.39
PP Wind Production	343	SG-W	Various	14,597,407	
Currant Creek U2 CSA Variable Fee 32k - CTB MI	343	SG	Oct-21	12,742,259	8.4.40
Currant Creek U1 CSA Variable Fee 32k - CTA MI	343	SG	Oct-21	12,734,888	8.4.40
Chehalis U1 CSA Variable fee - CT1 - HGP	343	SG	Apr-22	11,723,088	8.4.40
Chehalis U2 CSA Variable fee - CT2 - HGP	343	SG	Apr-22	11,693,774	8.4.40
Pryor Mtn Wind Project 240 MW 2020	343	SG-W	Dec-20	11,120,326	8.4.40
Footo Creek Repowering	343	SG-W	Various	5,533,249	
Hermiston U2 Overhaul Capital CY23 MI	343	SG	Dec-22	4,670,914	
TB Flats Wind LTSA	343	SG-W	Various	2,852,548	
Ekola Flats Wind LTSA	343	SG-W	Various	2,766,037	
Pryor Mountain Wind LTSA	343	SG-W	Various	2,766,037	
PP Eagle Mitigation	343	SG-W	Various	2,712,473	
Marengo 1 Wind LTSA	343	SG-W	Various	2,596,994	
Hermiston U0 Capital Spares 12K Parts	343	SG	Oct-22	2,321,337	
Cedar Springs Wind LTSA	343	SG-W	Various	2,294,034	
Dunlap 1 Wind LTSA	343	SG-W	Various	2,279,028	
High Plains Wind LTSA	343	SG-W	Various	2,032,647	
Seven Mile Hill 1 Wind LTSA	343	SG-W	Various	2,032,647	
Glenrock 1 Wind LTSA	343	SG-W	Various	1,986,034	
Rolling Hills Wind LTSA	343	SG-W	Various	1,927,768	
Leaning Juniper Wind LTSA	343	SG-W	Various	1,837,539	
Goodnoe Hills Wind LTSA	343	SG-W	Various	1,721,341	
Gadsby U6 Stage 1 HPT blade replacement 191-364	343	SSGCT	Sep-21	1,464,254	
Gadsby U6 Stage 2 HPT blade replacement 191-364	343	SSGCT	Jul-21	1,310,335	
Marengo 2 Wind LTSA	343	SG-W	Various	1,298,497	
Chehalis U3 RT Lite Valve Replacement	343	SG	May-22	1,050,959	
Chehalis U3 Steam Turbine Controls & Exciter Repl	343	SG	May-22	1,010,381	
Projects Less Than \$1million	343	SG	Various	16,815,069	
Projects Less Than \$1million	343	SG-W	Various	4,446,953	
Projects Less Than \$1million - Situs OR	343	OR	Various	378,823	
Projects Less Than \$1million - Seasonal SSGCT	343	SSGCT	Various	2,451,873	
Other Plant Five Year Average Removals	343	SG		(2,943,794)	
Other Plant - Wind Five Year Average Removals	343	SG		(2,254,388)	
				<u>306,701,631</u>	

PacifiCorp
California General Rate Case - December 2023
Pro Forma Plant Additions
Transmission Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July21 to Dec23	Ref.
				Plant Adds	
Transmission Customer New Revenue East	355	SG	Various	109,787,329	
Pacific Power Transmission Replacements	355	SG	various	46,203,939	
Transmission Customer New Revenue West	355	SG	Various	36,710,967	
Rocky Mountain Power Transmission Wildfire Mitigation	355	SG	Various	34,583,767	8.4.41
Pacific Power Transmission Wildfire Mitigation Projects	355	SG	various	27,089,537	8.4.42
Goshen-Sugarmill-Rigby 161kV Trans Line- Trans	355	SG	Jan-22	23,237,498	8.4.41
Pacific Power Sub-Trans/Major Sub System Upgrades	355	SG	Various	22,673,586	
Jordanelle - Midway Construct 138 kV Line - Trans	355	SG	Nov-21	21,938,510	8.4.41
Klamath Falls - Snow Goose 230 kV Line No. 2 TPL	355	SG	Nov-22	20,710,177	8.4.41
GWS 230kV network upgrades (GW)	355	SG	Dec-23	20,029,065	
Rocky Mountain Power 2021 Trans Investment Programs	355	SG	Various	19,712,244	
St Johns (BPA) to Knott 115kV Line Conversion Project	355	SG	Various	17,321,772	8.4.41
Utah Transmission BLM & Other ROW Renewals	355	SG	Various	16,735,640	
Rexburg Sub - Inst 161kV Source from Rigby	355	SG	Nov-21	16,521,644	8.4.42
Transmission Customer System Upgrade East	355	SG	Various	16,482,716	
Jim Bridger 345-230 kV Transformer 2 Upgrade	355	SG	Oct-21	13,013,486	8.4.42
Utah Transmission Replace Sub Switchgear, Breakers, Reclosers	355	SG	Various	10,377,535	
Transmission Main Grid System West	355	SG	Various	9,794,389	
Transmission Main Grid System Upgrades East	355	SG	Various	9,317,726	
Utah Transmission Replace - Storm & Casualty	355	SG	Various	9,257,539	
Jordan Valley - Commercial Load	355	SG	Dec-21	7,764,347	
Utah Replace Overhead Transmission Poles	355	SG	Various	7,752,380	
Weirich to BPA Lebanon 115 kV Tie	355	SG	May-23	7,273,673	
IRP Upgrades Goshen Idaho	355	SG	Dec-23	6,611,377	
Walla Walla 69kV Loop Reconfigure and Reconductor	355	SG	May-23	6,166,886	
Tucker 69 kV Tie Line	355	SG	Nov-22	6,039,109	
Magna Cap and Tooole - Pine Cyn Rebuild 138kV	355	SG	Dec-22	6,016,322	
Swift - Woodland 230 kV proposed reconductor	355	SG	Oct-23	5,715,216	
Bear River 138kV Conversion	355	SG	Dec-22	5,323,100	
Flint New 115kV to 12.5kV Substation Project- Trans	355	SG	Apr-22	5,152,491	
BIA ID Trans ROW Renewal	355	SG	Oct-23	5,033,689	
Lebanon Loop Reliability Upgrade Project (Weirich) Phase 1	355	SG	Sep-21	4,999,751	
Utah Transmission SF6 - Circuit Breaker Replacements	355	SG	Various	4,897,488	
Goshen #3 35/161 kV 400 MVA Transformer Install TPL	355	SG	Aug-22	4,800,894	
Line 39 Reconductor	355	SG	Sep-21	4,552,011	
Utah Transmission CAPEX Condition Correction	355	SG	Various	4,547,253	
Wyoming Replace Transmission Conductor/Armor Rod	355	SG	Various	4,487,583	
Douglas - Construct 115kV Line	355	SG	Sep-22	4,481,073	
IRP Upgrades Southwest WY/Naughton	355	SG	May-23	4,226,405	
Wyoming Replace Overhead Transmission Poles	355	SG	Various	4,080,200	
RMP Grid Resilience Replacement 345-138kV 700MVA XFMR	355	SG	Dec-21	3,809,892	
Utah Transmission Line Improvements - Other	355	SG	Various	3,566,230	
Huntington U0 Universal Spare GSU Huntington Plant	355	SG	Nov-22	3,418,537	
Cross Hollows Install 2nd Xfmr - Trans	355	SG	May-22	3,373,396	
Utah Transmission Replace Substation Transformers	355	SG	Various	3,268,619	
Transmission Protection Improvements - ID	355	SG	Various	3,193,012	
Utah Transmission Replace Sub Bushings, Glass & Other	355	SG	Various	3,059,587	
Klamath Falls -Hornet 69 kv line 9, Reconductor 5.3 miles T	355	SG	Sep-22	3,053,014	
Reroute JB Goshen 345kV line for Slide- IPC Shared	355	SG	Oct-22	2,926,466	
Hunter 301 Spare Main GSU Replacement	355	SG	Oct-22	2,814,940	
Outlook Sub Rpl Transf 321065 (T2134)	355	SG	Dec-21	2,802,256	
UT - Increase Capacity - Trans	355	SG	May-23	2,770,985	
BLM Sigurd-Glen Canyon	355	SG	Jul-22	2,761,639	
Nickel Mtn Sub: Replace TRF3512(324647)	355	SG	Dec-21	2,705,966	
Price - 138 kV Conversion - Trans	355	SG	May-23	2,605,597	
Idaho Transmission Replace - Storm & Casualty	355	SG	Various	2,561,969	
Idaho Replace Overhead Transmission Lines - Other	355	SG	Various	2,549,763	
115 kV Tillamook-Astoria Insp & Repl Suspension Insul	355	SG	Dec-22	2,394,879	
Pacific Power Spare Transmission 230-69kV Transformer Purchase	355	SG	Sep-21	2,360,613	
Vantage - Pomona Heights - TPL002	355	SG	Various	2,246,043	
Idaho Power 2021 Emergent Capital Work	355	SG	Various	2,225,475	
RMP Replace 345-230kV 450 MVA XFMR	355	SG	Sep-22	2,184,728	
Montpelier - Montpelier Area Voltage Support	355	SG	May-23	2,153,182	
RMP Storage Yard Site Development	355	SG	Dec-21	2,150,991	
Populus - Terminal 345 kV line - condemnation settlements	355	SG	Various	2,109,518	
Idaho Replace Overhead Transmission Poles	355	SG	Various	2,040,100	
IRP Upgrades Yakima WA	355	SG	May-23	1,977,044	
Wyoming Transmission BLM & Other ROW Renewals	355	SG	Various	1,844,865	
Replace Substation Bushings, Glass & Other - T - WY	355	SG	Various	1,835,752	
Pacific Power Transmission New Connects	355	SG	various	1,731,815	
Pacific Power Spare Transmission 115-69kV Transformer Purchase	355	SG	Oct-21	1,713,625	
Replace Substation Switchgear, Breakers, Reclosers - T - WY	355	SG	Various	1,646,212	
Replace Substation Bushings, Glass & Other - T - ID	355	SG	Various	1,631,780	
PRC-002 DFR Installations - UT	355	SG	Various	1,591,409	
Replace Substation Meters and Relays - T - UT	355	SG	Various	1,583,954	
BLM Sigurd-Glen Canyon	355	SG	Dec-22	1,556,706	

PacifiCorp
California General Rate Case - December 2023
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Transmission Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July21 to Dec23	Ref.
				Plant Adds	
Taylorsville-Granger East Tap 46 kV line Rebuild	355	SG	May-22	1,553,292	
Mandated Highway Relocations - T - UT	355	SG	Various	1,550,540	
Replace Overhead Transmission Lines - Other - WY	355	SG	Various	1,529,858	
Transmission Line Improvements - Other - ID	355	SG	Various	1,528,384	
Targeted reliability Improvement, Trans - UT	355	SG	Various	1,503,547	
Pacific Power Transmission Line Reliability Linescope projects	355	SG	Oct-21	1,484,798	
Alturas Replace 115-69kV Transformer Bank	355	SG	Dec-22	1,400,000	
Price City Tap to Helper Rebuild	355	SG	Dec-21	1,390,603	
Aeolus-Bridger/Anticline 500 kV Line	355	SG	Various	1,354,411	
Replace - Storm & Casualty - Trans WY	355	SG	Various	1,124,962	
Utah Transmission Protection Improvements	355	SG	Various	1,113,535	
Generation Plant Removal Transmission Reconfiguration	355	SG	Nov-23	1,072,157	
Replace Substation Meters and Relays - T - ID	355	SG	Various	1,063,682	
Replace Substation Switchgear, Breakers, Reclosers - T - ID	355	SG	Various	1,037,753	
Southeast - Install New Control Building	355	SG	Dec-21	1,028,614	
Idaho Power - Borah - Midpoint #1 replace wood w/ steel	355	SG	Various	1,027,822	
Transmission Line Improvements - Other - WY	355	SG	Various	1,018,923	
Projects Less Than \$1million	355	SG	Various	16,044,683	
Transmission Five Year Average Removals	355	SG		(15,123,148)	
				<u>722,345,288</u>	

PacifiCorp
California General Rate Case - December 2023
Pro Forma Plant Additions
Distribution Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July21 to Dec23	Ref.
				Plant Adds	
PP Distribution OR	364	OR	various	144,484,786	8.4.42
PP Dist New Connect OR	364	OR	various	110,522,474	
Portland Willamette River Crossing Proj	364	OR	Oct-23	92,570,873	
Wildfire - Dist - CA	364	CA	various	77,054,176	
Utah-New Connect - Residential	364	UT	Various	74,523,851	
Wildfire - Dist - OR	364	OR	various	71,855,035	
Wildfire Mitigation - Dist	364	UT	Various	67,626,583	
AMI - Utah Meters 2019 -2020	364	UT	Dec-22	44,696,839	
Utah-New Connect - Commercial	364	UT	Various	41,003,387	
RMPDistUT Investment Programs	364	UT	Various	36,134,794	
RMPDist - NRUT Investment Programs	364	UT	Various	30,876,031	
PP Distribution WA	364	WA	various	28,305,795	
WA Distribution Major Projects	364	WA	Various	23,825,834	
OR Distribution Major Projects	364	OR	Various	22,549,921	
PP Dist New Connect WA	364	WA	various	20,714,516	
U/G Cable Test & Replace	364	UT	Various	16,892,015	
Replace Overhead Distribution Poles - UT	364	UT	Various	16,100,362	
Replace Underground Vaults & Equipment - UT	364	UT	Various	15,492,230	
PP Dist New Connect CA	364	CA	various	15,073,086	
AMI - Idaho 2019 meters	364	ID	Dec-22	14,372,112	
Replace Overhead Distribution Lines - Crossarms & Cutouts - UT Dist	364	UT	Various	13,629,860	
Wildfire - Dist - WA	364	WA	various	13,002,419	
Rock Springs - Industrial Load	364	WYP	May-22	11,843,859	
PP Distribution CA	364	CA	various	11,540,946	
Targeted reliability Improvement, Dist - UT	364	UT	Various	10,922,344	
Mandated Highway Relocations - UT - D	364	UT	Various	10,685,431	
Replace Underground Cable - UT	364	UT	Various	10,089,585	
Cedar City - Commercial Load	364	UT	May-22	10,046,845	
New Revenue - Feeder Reinforcement - UT	364	UT	Various	9,897,944	
Jordan Valley - Install New Substation - Dist	364	UT	Mar-22	9,839,485	
Jordan Valley - Residential Load	364	UT	May-23	8,958,309	
Tooele - Industrial Load	364	UT	May-23	8,614,991	
Replace - Storm & Casualty - UT Dist	364	UT	Various	8,612,139	
Idaho-New Connect - Residential	364	ID	Various	8,497,321	
New Connect Meter Purchases - UT	364	UT	Various	7,854,926	
Replace Overhead Distribution Lines - Other - UT	364	UT	Various	7,799,042	
RMPDistWY Investment Programs	364	WYP	Various	7,606,011	
Wyoming-New Connect - Residential	364	WYP	Various	7,265,538	
American Fork - Install New 12kV Transformer	364	UT	Dec-23	7,249,063	
CAPEX Condition Correction - Dist - UT	364	UT	Various	6,424,470	
UT - 138-13.2 kV Transformer	364	UT	May-23	6,415,679	
UT - Install Second Xfmr	364	UT	Dec-23	6,397,984	
Metro - Commercial Load	364	UT	Jun-23	6,207,702	
RMPDist - NRWY Investment Programs	364	WYP	Various	6,131,892	
Jordan Valley - Install 2nd Xfmr	364	UT	May-23	5,724,522	
Jordan Valley - Install 30 MVA Transformer - Dist	364	UT	Jun-22	5,484,788	
Replace Overhead Distribution Poles - ID	364	ID	Various	5,323,103	
UT - Second 138-12 kV Transformer	364	UT	May-23	5,251,483	
Avian Protection - Dist WY	364	WYP	Various	4,960,205	
RMPDistID Investment Programs	364	ID	Various	4,905,674	
Replace Overhead Distribution Lines - Crossarms & Cutouts - WY Dist	364	WYP	Various	4,786,642	
Wyoming-New Connect - Commercial	364	WYP	Various	4,533,768	
American Fork - Install Second Transformer - Dist	364	UT	May-21	4,484,245	
Ogden - Install 2nd 138-12.5 kV, 30 MVA Xfmr	364	UT	Dec-23	4,430,733	
RMPDist - NRID Investment Programs	364	ID	Various	4,284,523	
Replace Underground Cable - WY	364	WYP	Various	4,195,763	
TPU/DPU Relay Replacement Program - UT	364	UT	Various	4,132,069	
Cedar City - Install New Dist Sub	364	UT	Dec-22	4,055,073	
Linerupter Switch Replacement Program	364	ID	Various	4,017,541	
Richfield - Industrial Load	364	UT	Dec-21	3,920,547	
Replace Overhead Distribution Poles - WY	364	WYP	Various	3,894,789	
UT - Increase Capacity - Dist	364	UT	Dec-22	3,754,346	
Price - 138 kV Conversion - Dist	364	UT	May-23	3,740,790	

PacifiCorp
California General Rate Case - December 2023
Pro Forma Plant Additions
Distribution Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July21 to Dec23	Ref.
				Plant Adds	
Avian Protection - Dist UT	364	UT	Various	3,676,895	
Preston - Substation Transmission Breaker Additions	364	ID	Dec-21	3,287,982	
Jordan Valley - Substation Property Acquisition	364	UT	Jun-22	3,255,780	
Replace Substation Transformers - UT - D	364	UT	Various	3,234,084	
Avian Protection - Dist ID	364	ID	Various	3,208,944	
Pole Failure Mitigation - Porcelain Cutout Replacement - UT Dist	364	UT	Various	3,152,068	
Mobile #6 Replace Failed 138-69kV Transformer	364	UT	Nov-22	3,036,362	
Jordan Valley - Commercial Load	364	UT	May-22	2,909,079	
Replace - Storm & Casualty - WY Dist	364	WYP	Various	2,890,528	
Metro - Upgrade to 30 MVA	364	UT	May-23	2,785,172	
UT - Increase Capacity - Dist	364	UT	May-23	2,718,192	
Distribution Auto / Field Network	364	UT	Various	2,706,287	
Idaho-New Connect - Commercial	364	ID	Various	2,677,258	
Wildfire Storm Costs Dist OR	364	OR	various	2,657,313	
Metro - Commercial Load	364	UT	May-22	2,652,629	
UT - Purchase Substation Property	364	UT	Dec-23	2,579,832	
Metro - 8kV System Upgrade - Dist	364	UT	Various	2,573,436	
Layton - Commercial Load	364	UT	Nov-21	2,370,488	
Replace Overhead Distribution Lines - Other - WY	364	WYP	Various	2,358,271	
Transmission HMI Replacement Program	364	UT	Various	2,248,699	
Replace - Storm & Casualty - ID Dist	364	ID	Various	2,180,854	
Replace Overhead Distribution Lines - Crossarms & Cutouts - ID Dist	364	ID	Various	2,171,033	
Rexburg - Control Building Addition	364	ID	Dec-22	2,035,944	
Metro - Commercial Load	364	UT	Nov-22	2,027,680	
BLM & Other ROW Renewals - UT D	364	UT	Various	1,996,984	
Tiller Sub-Replace Structures and Transformer	364	OR	Dec-21	1,966,419	
EX Utah Development, 19.03 MW Load	364	UT	Dec-22	1,929,655	
Replace Substation Meters and Relays - UT - D	364	UT	Various	1,918,916	
Distribution Metering Replacement Program - UT	364	UT	Various	1,893,008	
Moab - Upgrade Transformer	364	UT	Dec-23	1,888,437	
Replace Underground Vaults & Equipment - WY	364	WYP	Various	1,775,281	
Replace Substation Bushings, Glass & Other - UT - D	364	UT	Various	1,756,017	
UT - Upgrade Transformer	364	UT	Dec-23	1,754,286	
Replace Overhead Distribution Lines - Other -ID	364	ID	Various	1,753,363	
Spare 230-34.5kV 112MVA XFMR w/LTC	364	WYP	Dec-23	1,748,477	
Cedar City - Install 2nd Xfmr - Dist	364	UT	May-22	1,722,451	
Replace Substation Switchgear, Breakers, Reclosers - UT - D	364	UT	Various	1,681,711	
Targeted reliability Improvement, Dist - ID	364	ID	Various	1,629,369	
Madras SC: Buy three 500 & 230 kV GR Spare Ck Bkrs	364	OR	Dec-21	1,629,217	
Ogden - Increase Capacity 30 MVA 46kV	364	UT	Dec-23	1,595,452	
Replace - Storm & Casualty - Crossarms & Cutouts - UT Dist	364	UT	Various	1,576,034	
Utah-New Connect-Str Light & Otr	364	UT	Various	1,575,538	
Mandated Public Accommodations & Other - UT - D	364	UT	Various	1,553,429	
TPU/DPU Relay Replacement Program - WY	364	WYP	Various	1,546,572	
Field Device Communication (SCADA/CFCI)	364	UT	Various	1,543,402	
Neutral Extensions - WY	364	WYP	Various	1,542,167	
TPU/DPU Relay Replacement Program - ID	364	ID	Various	1,532,988	
Fibercrete vault replacement - UT	364	UT	Various	1,472,662	
Replace Underground Cable - ID	364	ID	Various	1,455,584	
UT - Add Mobile Connection	364	UT	May-22	1,406,818	
Targeted reliability Improvement, Dist - WY	364	WYP	Various	1,374,837	
New Revenue - Feeder Reinforcement - WY	364	WYP	Various	1,328,112	
Replace Underground Vaults & Equipment - ID	364	ID	Various	1,295,987	
Net Metering Installation UT	364	UT	Various	1,262,950	
Net Metering Meter Purchases - UT	364	UT	Various	1,218,271	
Asset Removal - D - UT	364	UT	Various	1,214,573	
New Connect Meter Purchases - WY	364	WYP	Various	1,112,268	
Wyoming-New Connect - Industrial	364	WYP	Various	1,103,263	
Metro - Commercial Load	364	UT	Jul-21	1,100,000	
Cedar City - Commercial Load	364	UT	May-22	1,084,448	
Replace Substation Bushings, Glass & Other - WY - D	364	WYP	Various	1,030,960	
Field Device Communication (SCADA/CFCI)	364	WYP	Various	1,023,512	
Field Device Communication (SCADA/CFCI)	364	ID	Various	1,014,010	

PacifiCorp
California General Rate Case - December 2023
Pro Forma Plant Additions
Distribution Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July21 to Dec23	Ref.
				Plant Adds	
Metro - Commercial Load	364	UT	Apr-22	1,009,441	
Mandated Code Compliance UT D	364	UT	Various	1,006,170	
Projects Less Than \$1million	364	CA	Various	314,924	
Projects Less Than \$1million	364	ID	Various	7,556,664	
Projects Less Than \$1million	364	OR	Various	-	
Projects Less Than \$1million	364	UT	Various	10,401,454	
Projects Less Than \$1million	364	WA	Various	-	
Projects Less Than \$1million	364	WYP	Various	8,535,587	
Distribution Plant Five Year Average Removals	364	CA		(1,813,315)	
Distribution Plant Five Year Average Removals	364	ID		(2,841,281)	
Distribution Plant Five Year Average Removals	364	OR		(23,608,627)	
Distribution Plant Five Year Average Removals	364	UT		(25,357,753)	
Distribution Plant Five Year Average Removals	364	WA		(5,129,458)	
Distribution Plant Five Year Average Removals	364	WYP		(7,355,373)	
				<u>1,353,209,758</u>	

PacifiCorp
California General Rate Case - December 2023
Pro Forma Plant Additions
General Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July21 to Dec23 Plant Adds	Ref.
PP Core IT and TOM Hardware Equipment	397	SO	various	42,236,353	
Bend Juniper Ridge Service Center	397	OR	Dec-23	39,104,857	
Replace Vehicles - UT	397	UT	Various	23,581,606	
AMI - IT Comm Network	397	SO	Dec-22	17,481,960	8.4.43
PP Vehicles OR	397	OR	various	14,980,473	
WestSmart@Scale – EV Infrastructure	397	UT	Various	14,759,352	
PP Com Plant OR	397	OR	various	13,666,432	
Lloyd Center Tower Open Office	397	SO	various	12,706,413	8.4.43
Replace Vehicles - WY	397	WYP	Various	11,204,873	
AMI - Utah Field Area Network (FAN)	397	UT	Dec-22	10,374,440	
PP Com Plant UT	397	UT	various	9,092,521	
PP Structures OR	397	OR	various	8,434,420	
AMI - Idaho IT Comm Network	397	SO	Dec-22	7,322,089	
PP Com Main Grid - East	397	SG	Aug-21	5,395,323	
PP Hydro Vehicles	397	SG	Various	5,149,210	
Replace Other General Plant - UT	397	UT	Various	4,696,852	
PP Hydro General Plant	397	SG	Various	4,002,948	
Replace Vehicles - ID	397	ID	Various	3,958,896	
PP Com Plant WY	397	WYP	various	3,756,651	
RMPGen - SitusUT Investment Programs	397	UT	Various	3,016,525	
Replace Other General Plant - WY	397	WYP	Various	3,013,647	
Replace Vehicles - Electric Purchase	397	UT	Various	2,982,451	
Replace Tools - UT	397	UT	Various	2,980,163	
PAC FIPS 201 (Phys Security Repl)	397	SO	Jul-23	2,640,058	
PP General Plant OR	397	OR	various	2,467,481	
CA monitoring replacement	397	SO	Dec-23	2,448,053	
PP Vehicles WA	397	WA	various	2,436,792	
Tier 1 Storage TOM	397	SO	Sep-23	2,354,160	
PP Com Plant WA	397	WA	various	2,174,196	
Alcatel Lucent DMX-Nickel Mtn Glendale	397	OR	Dec-21	2,038,159	
RMPGen - Alloc Investment Programs	397	SO	Various	1,800,000	
Oracle Exadata/Shared hosting TOM	397	SO	May-22	1,713,600	
PP Com Main Grid - West	397	SG	various	1,706,792	
Monarch PAC6 Upgrade and HW TOM	397	SO	Nov-21	1,638,690	
PP IT Business Requested Hardware Equipment	397	SO	various	1,557,307	
Replace Other General Plant - ID	397	ID	Various	1,489,527	
Calapooya to McKenzie Fiber Install	397	OR	Dec-21	1,432,013	
Jim Bridger Purchase 775 Ash Hauler (D) 23	397	SG	Dec-23	1,430,447	
PP Vehicles CA	397	CA	various	1,385,153	
Fry to Parish Gap Fiber Install	397	SG	Dec-23	1,377,000	
Cutler to Rabbit Mtn MW Replacement	397	SG	Dec-22	1,344,468	
Dave Johnston U0 - Rebuild D10R Dozer	397	SG	Dec-22	1,326,659	
Data & Analytics/ HW TOM	397	SO	Nov-23	1,308,048	
PP Wind General	397	SG	Various	1,297,961	
Wildfire Mitigation - Gen-Situs	397	UT	Various	1,200,272	
Huntington Plant Net Generation Meter Replacement	397	SG	Nov-23	1,159,170	
Alvey to McKenzie Fiber Install	397	SG	Dec-22	1,021,217	
WY - Service Center Purchase	397	WYP	May-23	1,017,035	
Projects Less Than \$1million	397	CA	Various	1,368,514	
Projects Less Than \$1million	397	SG	Various	6,315,258	
Projects Less Than \$1million	397	ID	Various	1,900,092	
Projects Less Than \$1million	397	OR	Various	2,605,285	
Projects Less Than \$1million	397	SO	Various	10,023,623	
Projects Less Than \$1million	397	UT	Various	2,317,170	
Projects Less Than \$1million	397	WA	Various	937,862	
Projects Less Than \$1million	397	WYP	Various	1,475,797	
General Plant Five Year Average Removals	397	SO		(2,845,869)	
				<u>329,760,443</u>	

PacifiCorp
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Pro Forma Plant Additions
Intangible Plant Additions

Project Description	FERC Account	Factor	Inservice Date	July21 to Dec23	Ref.
				Plant Adds	
PP Core IT and TOM Software	303	SO	various	23,245,737	
Maximo Phase 1b	303	SO	Jun-23	21,800,000	8.4.43
PowerPlan	303	SO	May-23	15,389,952	8.4.43
PAC FIPS 201 (Phys Security Repl	303	SO	Jul-23	10,560,230	8.4.43
Maximo Phase 1A	303	SO	Dec-22	10,486,213	8.4.43
Monarch PAC6 Upgrade and HW TOM	303	SO	Nov-21	6,554,759	
OPC/P6/Unifier (Capital Project Management)	303	SO	Jun-23	5,523,400	
PP IT Business Requested Software	303	SO	various	4,470,865	
Mapping Sys Consolidation	303	SO	Jan-22	3,672,800	
OFSC (MWM Repl)	303	SO	Dec-23	3,616,411	
SunNet iTOA (Compass Repl)	303	SO	Dec-21	3,182,959	
UII B2 Model/Plant Tax Standard Calcs	303	SO	Dec-23	2,615,280	
AMI Headend- SSN/Itron Conversion	303	SO	Mar-23	2,154,240	
CX Support (Call Center)	303	SO	Dec-23	2,137,901	
Statement Redesign	303	SO	Dec-23	1,901,280	
UII RVN Replacement	303	SO	Jun-22	1,713,600	
CX Engagement	303	SO	Sep-22	1,432,030	
Replace Integrated Resource Plan-Plexos - Licenses	303	SO	Mar-23	1,394,544	
UII Plant Book/Capex front end	303	SO	Dec-23	1,308,048	
ARCOS Callout Crew Availability System	303	SO	Aug-21	1,268,568	
Replace IAM-Scheduling/Tagging Power	303	SO	Sep-21	1,024,559	
Projects Less Than \$1million	303	CA	Various	-	
Projects Less Than \$1million	303	SO	Various	13,186,216	
				<u>138,639,593</u>	

PacifiCorp
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Plant Retirements
5 Year Average Retirement Amount

Function	Factor	FY2017 (CY2016) Retirements	FY2018 (CY2017) Retirements	FY2019 (CY2018) Retirements	FY2020 (CY2019) Retirements	FY2021 (CY2020) Retirements	Large Items to Exclude	5 Year Avg	Monthly Amount
STMP	DGU	(60,466,542)	(3,295,196)	(3,805,358)	(27,141,648)	(2,191,253)	64,586,742	(6,462,651)	(538,554)
STMP	DGP	(11,698,034)	(5,214,803)	(4,346,678)	(4,077,521)	(2,667,943)	3,286,891	(4,943,618)	(411,968)
STMP	SSGCH	-	-	-	-	-	-	-	-
STMP	SG	(122,676,137)	(37,870,150)	(41,678,721)	(72,453,873)	(30,626,315)	118,200,856	(37,420,868)	(3,118,406)
STMP	NUTIL	(9,037,852)	(9,000,747)	-	-	-	-	(3,607,720)	(300,643)
		<u>(203,878,565)</u>	<u>(55,380,895)</u>	<u>(49,830,757)</u>	<u>(103,673,042)</u>	<u>(35,485,512)</u>	<u>186,074,489</u>	<u>(52,434,856)</u>	<u>(4,369,571)</u>
HYDP	SG-U	(69,704)	(208,532)	(669,210)	(688,887)	(596,216)	-	(446,510)	(37,209)
HYDP	SG-P	(534,323)	(1,069,662)	(3,174,454)	(2,760,652)	(4,743,569)	1,277,015	(2,201,129)	(183,427)
HYDP	DGU	(35,672)	(187,001)	(523,331)	(406,073)	(819,933)	-	(394,402)	(32,867)
HYDP	DGP	(690,292)	(321,786)	(874,490)	(460,328)	(703,798)	43,446	(601,450)	(50,121)
HYDP	NUTIL	-	-	-	-	-	-	-	-
		<u>(1,329,991)</u>	<u>(1,786,981)</u>	<u>(5,241,484)</u>	<u>(4,315,941)</u>	<u>(6,863,517)</u>	<u>1,320,461</u>	<u>(3,643,490)</u>	<u>(303,624)</u>
OTHP	DGU	-	-	-	-	-	-	-	-
OTHP	SG	(52,023,479)	(1,957,257)	(16,761,294)	(963,453)	(50,697,982)	-	(24,480,693)	(2,040,058)
OTHP	SG-W	(6,963,155)	(4,776,936)	(82,725)	(844,072,708)	(412,145,767)	1,253,727,992	(2,862,660)	(238,555)
OTHP	SSGCT	(401,147)	(187,547)	(2,256,844)	73,283	-	-	(554,451)	(46,204)
OTHP	NUTIL	-	-	-	-	-	-	-	-
		<u>(59,387,781)</u>	<u>(6,921,740)</u>	<u>(19,100,863)</u>	<u>(844,962,878)</u>	<u>(462,843,749)</u>	<u>1,253,727,992</u>	<u>(27,897,804)</u>	<u>(2,324,817)</u>
TRNP	DGP	(1,393,287)	(2,977,569)	(1,293,599)	(2,194,511)	(2,231,965)	-	(2,018,186)	(168,182)
TRNP	DGU	(3,069,434)	(2,818,962)	(7,288,536)	(2,125,822)	(2,425,425)	-	(3,545,636)	(295,470)
TRNP	JBG	-	-	-	-	-	-	-	-
TRNP	SG	(8,479,048)	(9,180,945)	(7,082,678)	(9,584,949)	(9,274,706)	-	(8,720,465)	(726,705)
TRNP	NUTIL	-	-	-	-	-	-	-	-
		<u>(12,941,768)</u>	<u>(14,977,477)</u>	<u>(15,664,813)</u>	<u>(13,905,283)</u>	<u>(13,932,096)</u>	<u>-</u>	<u>(14,284,287)</u>	<u>(1,190,357)</u>
DSTP	CA	(767,723)	(691,930)	(4,729,076)	(1,367,157)	(1,186,564)	-	(1,748,490)	(145,707)
DSTP	ID	(1,625,059)	(1,736,718)	(2,203,340)	(1,930,395)	(1,813,227)	-	(1,861,748)	(155,146)
DSTP	MT	-	-	-	-	-	-	-	-
DSTP	OR	(7,879,266)	(9,930,730)	(42,097,594)	(33,806,510)	(12,101,471)	-	(21,163,114)	(1,763,593)
DSTP	UT	(20,468,213)	(13,156,488)	(16,986,844)	(16,190,768)	(18,052,141)	-	(16,970,891)	(1,414,241)
DSTP	WA	(1,866,808)	(1,797,818)	(2,504,228)	(3,224,732)	(2,535,929)	-	(2,385,903)	(198,825)
DSTP	WYP	(2,992,348)	(3,232,370)	(3,122,221)	(3,763,963)	(3,192,347)	-	(3,260,650)	(271,721)
DSTP	WYU	(374,558)	(241,028)	(296,106)	(325,291)	(430,096)	-	(333,416)	(27,785)
DSTP	NUTIL	-	-	-	-	-	-	-	-
		<u>(35,973,974)</u>	<u>(30,787,082)</u>	<u>(71,939,410)</u>	<u>(60,608,816)</u>	<u>(39,311,775)</u>	<u>-</u>	<u>(47,724,211)</u>	<u>(3,977,018)</u>
GNLP	SE	(234,645)	(24,616)	(130,808)	(36,551)	(467,235)	-	(178,771)	(14,898)
GNLP	SSGCT	-	-	-	-	-	-	-	-
GNLP	SG	(7,978,440)	(5,884,655)	(5,290,627)	(4,624,892)	(10,925,287)	-	(6,940,780)	(578,398)
GNLP	DGP	(354,539)	(246,476)	(10,091)	(55,490)	(168,438)	-	(167,007)	(13,917)
GNLP	DGU	(414,250)	(1,280)	(70,539)	(115,871)	(1,244,766)	-	(369,341)	(30,778)
GNLP	SO	(13,123,182)	(12,981,865)	(12,881,251)	(25,844,820)	(13,374,457)	-	(15,641,115)	(1,303,426)
GNLP	CN	(1,021,984)	(598,547)	(3,163,468)	(384,219)	(797,489)	-	(1,193,141)	(99,428)
GNLP	CA	(107,582)	(99,292)	(715,495)	(717,531)	(981,422)	-	(524,264)	(43,689)
GNLP	ID	(740,915)	(310,512)	(1,368,673)	(1,285,289)	(429,609)	-	(826,999)	(68,917)
GNLP	SSGCH	-	-	-	-	-	-	-	-
GNLP	OR	(4,306,824)	(2,634,074)	(5,945,198)	(4,543,677)	(1,961,890)	-	(3,878,333)	(323,194)
GNLP	UT	(4,549,271)	(3,346,788)	(7,770,797)	(4,139,974)	(8,951,496)	-	(5,751,665)	(479,305)
GNLP	WA	(1,613,793)	(856,950)	(1,132,533)	(2,705,376)	(604,195)	-	(1,382,569)	(115,214)
GNLP	WYU	(510,756)	(319,125)	(493,517)	(343,869)	(235,183)	-	(380,490)	(31,708)
GNLP	WYP	(5,754,744)	(1,903,007)	(3,446,458)	(2,626,180)	(1,527,523)	-	(3,051,582)	(254,299)
GNLP	NUTIL	-	-	-	-	-	-	-	-
		<u>(40,710,925)</u>	<u>(29,207,187)</u>	<u>(42,419,454)</u>	<u>(47,423,739)</u>	<u>(41,668,990)</u>	<u>-</u>	<u>(40,286,059)</u>	<u>(3,357,172)</u>
MNGP	CAEE	-	-	-	-	-	-	-	-
MNGP	NUTIL	-	-	-	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INTP	JBG	-	-	-	-	-	-	-	-
INTP	SG-P	-	-	-	(279,935)	-	-	(55,987)	(4,666)
INTP	SG-U	-	-	-	-	(895,226)	-	(179,045)	(14,920)
INTP	SG	(677,401)	(220,378)	(1,546,900)	(62,921)	(1,268,060)	-	(755,132)	(62,928)
INTP	SO	(42,906,524)	(4,298,237)	(5,104,327)	(8,329,898)	(6,745,772)	-	(13,476,952)	(1,123,079)
INTP	CN	(50,673)	(1,982,186)	(10,680)	(8,081)	-	-	(410,324)	(34,194)
INTP	SE	(221,464)	(8,646)	(14,653)	-	-	-	(48,953)	(4,079)
INTP	CA	-	-	-	-	-	-	-	-
INTP	ID	-	(5,175)	-	-	-	-	(1,035)	(86)
INTP	OR	-	-	(21,797)	-	-	-	(4,359)	(363)
INTP	UT	-	(28,178)	-	-	(5,507)	-	(6,737)	(561)
INTP	WA	-	-	-	-	-	-	-	-
INTP	WYU	-	-	-	-	-	-	-	-
INTP	WYP	(463,713)	-	-	-	-	-	(92,743)	(7,729)
		<u>(44,319,775)</u>	<u>(6,542,800)</u>	<u>(6,698,358)</u>	<u>(8,680,835)</u>	<u>(8,914,565)</u>	<u>-</u>	<u>(15,031,267)</u>	<u>(1,252,606)</u>
		<u>(398,542,779)</u>	<u>(145,604,162)</u>	<u>(210,895,138)</u>	<u>(1,083,570,534)</u>	<u>(609,020,203)</u>	<u>1,441,122,943</u>	<u>(201,301,975)</u>	<u>(16,775,165)</u>

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STEAM PLANT ADDITIONS:

Jim Bridger CCR JB FGD Pond 3 Stage 1 IMP (Reference page 8.4.27) (in-Service Sep-23)

Development and construction of a mixed-use impoundment for the management of coal combustion residuals (CCR) specifically flue gas desulfurization (FGD) and wastewater effluent. Due to a recent court decision (U.S. Court of Appeals for the District of Columbia) the existing FGD Pond 2 must be closed because it is an unlined impoundment. Under the current CCR rules for the alternative closure, a new FGD Pond must be placed in-service by October 2023 because FGD Pond 2 will no longer be allowed to accept CCR waste. A new CCR compliant mixed use FGD and effluent impoundment will provide Jim Bridger with a CCR-compliant disposal and effluent site for continued, uninterrupted operation.

U0 Huntington Water Redirect; U0 Land Application Conversion (Reference page 8.4.27) (in-Service Oct-21)

Process water has historically been transported to the evaporation/holding pond for storage and then used as land application water as permitted by the original ground water permit. With the renewal of the ground water permit on April 1, 2018, this option was removed, and the plant needed an alternative method for managing process water. This alternative method would instead route the water to either the Reverse Osmosis (RO) system for treatment or to the existing brine concentrator. During upset conditions more wastewater may be generated than the combination of the RO and brine concentrator can dispose of. At those times water will be sent to the evaporation/holding pond for storage. A level will be maintained in the evaporation pond that will maximize evaporation while maintaining adequate volume to allow draining of cooling towers if needed. When the level of the pond needs to be adjusted water will either be directed to the pond or returned to the plant for treatment and reuse.

HYDRO PLANT ADDITIONS:

IKL-Fall Creek Hatchery Construction (Reference page 8.4.28) (in-Service Dec-23)

The Iron Gate Hatchery is owned by PacifiCorp and operated by the California Department of Fish and Wildlife. The Iron Gate Dam provides supply water to the Iron Gate Hatchery through the dam intake structure. With the expected removal of the Klamath dams as early as January 2023, there will be no water supply for Iron Gate Hatchery. Under Interim Measure 19 (IM19) of the Klamath Hydroelectric Settlement Agreement (KHSA) signed on February 18, 2010 and amended on April 6, 2016 and November 30, 2016, PacifiCorp is obligated to provide continued hatchery production for 8-years after the removal of Iron Gate Dam.

In order to meet the obligation stated in IM19 of the KHSA, PacifiCorp is proposing to construct a new fish hatchery at Fall Creek. This work includes implementation of the 100% design already developed by the Klamath River Renewal Corporation, permit acquisition, rehabilitation of existing raceways, and construction of a new Fall Creek Hatchery.

IRO P3 South Fork Woodstave Flowline Rep (Reference page 8.4.28) (in-Service Jun-23)

A new FERC license was issued for the Prospect No. 3 Hydroelectric Project on September 27, 2019. Paragraph 22 of the license requires replacement of the existing wood stave flowline. The existing wood stave flowline was constructed in 1931, is prone to significant leakage which has caused surface erosion of the soils along the flowline alignment and has surpassed its original design life. The work includes all design, permitting, and construction associated with the removal of the existing wood stave flowline and installation of a new flowline.

Merwin Downstream In-Lieu (Reference page 8.4.28) (in-service Dec-22)

Per the 2004 Lewis River Settlement Agreement and incorporated by the Federal Energy Regulatory Commission licenses for the Merwin Hydroelectric project, the National Marine Fisheries Service and US Fish and Wildlife Service ("Services") may elect that PacifiCorp mitigate project impacts to anadromous fish through aquatic habitat restoration projects in-lieu of constructing fish passage into and out of Merwin Reservoir. The Settlement Agreement identifies the amount of in-lieu funding to be spent upon the

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Services determination and is included in this project. Project also includes identification of habitat projects, consultation with settlement parties, permitting and construction of aquatic habitat projects that benefit anadromous fish.

OTHER PLANT ADDITIONS:

Foote Creek II-IV Acquire-Repower (Reference page 8.4.29) (in-Service Dec-23)

Phase 1 of this acquire-repower program is the purchase of safe harbor wind turbine generator (WTG) equipment that will be used to repower Target Projects so they will qualify for 60 Percent PTCs. This equipment will be purchased from Vestas-American Wind Energy, Inc. and delivered and stored in Casper, Wyoming until used to repower the Foote Creek II-IV facilities and other Target Projects that will be authorized under subsequent Phase 2 appropriations requests. Phase 1 includes due diligence costs related to the other Target Projects.

As part of the acquire-repower initiative, PacifiCorp is in discussions with multiple owners of Target Projects about the potential acquisition and repowering of projects that can deliver economic benefits to PacifiCorp's customers. In August 2019, as part of the Foote Creek I repowering project, PacifiCorp acquired the master wind energy lease rights for all of the Foote Creek Rim wind projects, which have the most favorable wind energy characteristics of all of PacifiCorp's wind projects due to the steady, high wind speeds present at the site. The lease rights also include the 1.8 MW Foote Creek II, 24.75 MW Foote Creek III, and 16.8 MW Foote Creek IV projects which are owned by Terra-Gen LLC ("Terra-Gen").

TB Flats Wind Project 500 MW 2020 (Reference page 8.4.29) (in-service various)

The TB Flats wind energy facility has a nominal capacity of 500 MW. The combined resource is located on a site approximately seven miles north, at its most southern boundary, of the town of Medicine Bow, in Carbon County, Wyoming. The project consists of 14 Vestas model V110-2.0 MW-80 hub height and 51 Vestas model V136-4.3 MW-82 WTGs for TB Flats I, and an additional 14 Vestas model V110-2.0 MW-80 and 53 Vestas model V136-4.3 MW-82 WTGs for TB Flats II; 34.5 kilovolt ("kV") underground collector systems; a TB Flats I collector substation; a TB Flats II collector substation; an approximately 11-mile long 230 kV transmission tie-line from the south area TB II collector substation to the north area TB I collector substation; an O&M building; approximately 40 miles of WTG site access roads; meteorological evaluation towers; a SCADA control system; and approximately 500 feet of 230 kV short span transmission tie-line interconnecting the project from the TB I collector substation to the existing Shirley Basin substation at 230 kV. The in-service dates for the project were December 2020 through July 2021.

Lakeside U22 Major Inspection Overhaul - CY23 (Reference page 8.4.29) (in-Service Oct-23)

Performance of the Unit 22 Major Inspection (MI) overhaul pursuant to the Managed Long Term Gas Turbine Parts and Service Contract (LTP) between PacifiCorp and Siemens Energy, Inc.

In accordance with the LTP, Major Inspection (MI) is to be conducted when the combustion turbine reaches 33,200 hours relative to the last combustion inspection outage which was performed in 2018. Combustion internal extension program parts are to be supplied and delivered by Siemens for installation during this Major Inspection scheduled outage on Combustion Turbine 22 per the LTP. This project, according to the LTP, requires Siemens to prove the equipment will operate another 33,200 hours after completion of the Major Inspection.

Lakeside U21 Major Inspection Overhaul - CY23 (Reference page 8.4.29) (in-Service Oct-23)

Performance of the Unit 21 Major Inspection (MI) overhaul pursuant to the Managed Long Term Gas Turbine Parts and Service Contract (LTP) between PacifiCorp and Siemens Energy, Inc.

In accordance with the LTP, Major Inspection (MI) is to be conducted when the combustion turbine reaches 33,200 hours relative to the last combustion inspection outage which was performed in 2018. Combustion internal extension program parts are to be supplied and delivered by Siemens for installation during this Major Inspection scheduled outage on Combustion Turbine 21 per the LTP. This project, according to the LTP, requires Siemens to prove the equipment will operate another 33,200 hours after completion of the Major Inspection.

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Currant Creek U1 CSA Variable Fee - CTA MI (Reference page 8.4.29) (in-service Oct-21)

This project is required to maintain reliability of combustion turbine No. 1A. Without this work, the unit will be susceptible to failure of certain components resulting in a forced outage and subsequent loss of generation. The Currant Creek Plant amended its Contractual Services Agreement (CSA) with General Electric (GE) on January 15, 2016. This agreement requires the company to pay a factored fired hour (FFH) fee to GE for each hour the combustion turbine operates. In return for the quarterly FFH payments, GE provides all combustion parts and services in accordance with the CSA agreement. In accordance with the CSA, this major inspection overhaul is to be conducted when the combustion turbine has operated for approximately 32,000 hours or 1200 starts, whichever occurs first. This major inspection is scheduled to commence in 2021 based on operating hours.

Currant Creek U2 CSA Variable Fee - CTB MI (Reference page 8.4.29) (in-service Oct-21) This project is required to maintain reliability of combustion turbine No. 1B. Without this work, the unit will be susceptible to failure of certain components resulting in a forced outage and subsequent loss of generation. The Currant Creek Plant amended its Contractual Services Agreement (CSA) with General Electric (GE) on January 15, 2016. This agreement requires the company to pay a factored fired hour (FFH) fee to GE for each hour the combustion turbine operates. In return for the quarterly FFH payments, GE provides all combustion parts and services in accordance with the CSA agreement. In accordance with the CSA, this major inspection overhaul is to be conducted when the combustion turbine has operated for approximately 32,000 hours or 1200 starts, whichever occurs first. This major inspection is scheduled to commence in 2021 based on operating hours.

Chehalis U1 CSA Variable fee - CT1 - HGP (Reference page 8.4.29) (in-Service Apr-22)

This project is required to maintain reliability of combustion turbine 1. Without this work, the unit will be susceptible to failure of certain components resulting in a forced outage and subsequent loss of generation. The Chehalis Plant amended its Contractual Services Agreement (CSA) with General Electric (GE) on January 15, 2016. This agreement requires the company to pay a factored fired hour (FFH) fee to GE for each hour the combustion turbine operates. In return for the quarterly FFH payments, GE provides all combustion parts and services in accordance with the CSA agreement. In accordance with the CSA, this major inspection overhaul is to be conducted when the combustion turbine has operated for approximately 32,000 hours or 1200 starts, whichever occurs first.

Chehalis U2 CSA Variable fee - CT2 - HGP (Reference page 8.4.29) (in-service Apr-22)

This project is required to maintain reliability of combustion turbine 2. Without this work, the unit will be susceptible to failure of certain components resulting in a forced outage and subsequent loss of generation. The Chehalis Plant amended its Contractual Services Agreement (CSA) with General Electric (GE) on January 15, 2016. This agreement requires the company to pay a factored fired hour (FFH) fee to GE for each hour the combustion turbine operates. In return for the quarterly FFH payments, GE provides all combustion parts and services in accordance with the CSA agreement. In accordance with the CSA, this major inspection overhaul is to be conducted when the combustion turbine has operated for approximately 32,000 hours or 1200 starts, whichever occurs first.

Pryor Mtn Wind Project 240 MW 2020 (Reference page 8.4.29) (in-service various)

The Pryor Mountain wind project will have a nominal rated capacity of 240 MW. The resource will be located on a site in Carbon County, Montana, approximately sixty miles south of Billings, Montana. The project consists of 110 Vestas Model 110-2.0/2.2 MW wind turbines and four General Electric Model 116-2.3 MW wind turbines. In addition to the 114 wind turbines there will be a 34.5 kilovolt ("kV") collector system; a collector substation with two 34.5 kV to 230 kV step-up transformers, an O&M building and site access roads. Under a separate APR, PacifiCorp, as the transmission provider, will construct a new point of interconnection substation located on the project site in Montana. The in-service dates for the project were December 2020 through March 2021, and the entire project was declared in Commercial Operation April 1, 2021.

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TRANSMISSION PLANT ADDITIONS:

Rocky Mountain Power Transmission Wildfire Mitigation (Reference 8.4.30) (in-service various)

Projects will include:

- Rebuild transmission lines that are approaching the end of their useful life in Fire High Consequence Areas to new wildfire safe designs
- Modify existing transmission lines to new wildfire safe designs
- Replace outdated electromechanical relays protecting transmission lines in Fire High Consequence Areas with modern microprocessor relays that provide more accurate data that is required in Fire High Consequence Areas
- Add fiber optic communication between substations in the Fire High Consequence Areas to improve protective relaying schemes

These projects will result in decreased risk of transmission equipment failure during the wildfire season, which is increasing in length every year. Modern relaying will enable line patrols to quickly locate and fix any problems, restoring service to customers faster. Fiber optic communications between substations in Fire High Concern Areas will improve the clearing times for protective relaying schemes, which will reduce the time the fault is active. New wildfire safe designs on the transmission system will improve the survivability of the lines in the event that a wildfire does occur.

Goshen-Sugarmill-Rigby 161kV Transmission Line (Reference 8.4.30) (in-service Jan-22)

This project addresses overloading on the Goshen to Rigby and Goshen to Sugarmill lines in Idaho by converting the lines from 69kV to 161kV. The line from Goshen Substation to Sugarmill substation was completed in 2020 and 2021. The line from Sugarmill to Rigby will be completed in 2022. This includes a 12-miles of new 161kV shared transmission line with Idaho Falls power.

Jordanelle - Midway Construct 138 kV Line – Trans (Reference 8.4.30) (in-service Dec-21)

This project will:

- Construct 9 miles of 138 kilovolt transmission line between the Midway and Jordanelle substations
- Add a three 138 kilovolt breaker ring bus at the Midway substation
- Add fiber optic communications between the Silver Creek and Midway substations
- Install protection and control upgrades at all affected substations

The line siting will substantively follow Heber Light and Power's (HLP) existing 46 kilovolt line across the Heber Valley. The structures will be owned by Rocky Mountain Power (RMP) and, for portions, HLP will have circuits and other facilities attached to RMP structures. After project completion, the Summit and Wasatch County system will be capable of operating in a looped configuration for area load levels up to 245 megawatts.

Klamath Falls - Snow Goose 230 kV Line No. 2 TPL (Reference 8.4.30) (in-service Nov-22)

This project builds a second 230 kV transmission line from Snow Goose to Klamath Falls substation located in Klamath County, Oregon.

The overall project is needed to maintain compliance with the North American Electric Reliability Corporation (NERC) Reliability Standard TPL-001-4 and Western Electricity Coordinating Council (WECC) Criterion TPL-001-WECC-CRT-3.1 for double contingencies on the 230 kV system serving Yreka, Klamath Falls and La Pine area. The TPL-001-4 category P6 (N-1-1) contingency for the loss of the Klamath Falls-Snow Goose 230 kV line and either the Lone Pine-Copco 230 kV line or Bonneville Power Administration's (BPA) Pilot Butte-La Pine 230 kV line can cause a voltage collapse affecting a large region of the southern Oregon and northern California system. The proposed transmission line will mitigate risks on the existing system by reinforcing the area 230 kV system with a new source from Snow Goose.

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Rexburg Sub - Inst 161kV Source from Rigby (Reference 8.4.30) (in-service Nov-21)

This project will convert an existing 69 kV line to 161 kV operation, increase capacity on Rexburg transformer #2 and regulators, and establish a new 161 kV source at Rexburg substation.

This overall project addresses overloading on the Rexburg transformer #2 regulators and low voltage on the 69 kV Rigby-St. Anthony and Rigby-Webster loop. It also addresses N-1 overloading on the Rigby 161-69 kV transformers and 69 kV line capacity north of Rigby.

St Johns (BPA) to Knott 115kV Line Conversion Project (Reference 8.4.30) (in-service Dec-23)

This project will reconfigure and convert the existing Portland General Electric's (PGE) St. Johns – Columbia and PacifiCorp's Columbia – Knott 57 kV lines, and a portion of the idle 69 kV line north of Albina (former 69 kV Sundial Line) to 115 kV, located in Portland, Oregon. In addition to the voltage conversion, this project will add a tap to provide a third 115 kV transmission source to Albina substation. The project eliminates a NERC Standard TPL-001-4 Category P6 (N-1-1) deficiency, resolves the 57 kV system under voltage issues in the North Portland area, and creates a three-way source into Albina, improving reliability for Albina and Knott substations significantly.

Pacific Power Transmission Wildfire Mitigation Projects (Reference 8.4.30) (in-service various)

Projects will include:

- Rebuild transmission lines that are approaching the end of their useful life in Fire High Consequence Areas to new wildfire safe designs
- Modify existing transmission lines to new wildfire safe designs
- Replace outdated electromechanical relays protecting transmission lines in Fire High Consequence Areas with modern microprocessor relays that provide more accurate data that is required in Fire High Consequence Areas
- Add fiber optic communication between substations in the Fire High Consequence Areas to improve protective relaying schemes

These projects will result in decreased risk of transmission equipment failure during the wildfire season, which is increasing in length every year. Modern relaying will enable line patrols to quickly locate and fix any problems, restoring service to customers faster. Fiber optic communications between substations in Fire High Concern Areas will improve the clearing times for protective relaying schemes, which will reduce the time the fault is active. New wildfire safe designs on the transmission system will improve the survivability of the lines in the event that a wildfire does occur.

Jim Bridger 345-230 kV Transformer 2 Upgrade (Reference 8.4.30) (in-service Oct-21)

This project replaces the existing Jim Bridger 345/230 kV transformer #2 (200 MVA) with a new 700 MVA transformer resolving thermal overload issues on the existing transformer and maintains compliance with North American Electric Reliability Corporation (NERC) Reliability Standard TPL-001-4 Category P1 and P3.

DISTRIBUTION PLANT ADDITIONS:

Wildfire - Dist – CA (Reference 8.4.32) (in-service various)

This project outlines the preventative strategies and programs PacifiCorp will implement to its electric distribution infrastructure that will minimize the risk that causes wildfires. Due to the growing threat of wildfire in the western United States, PacifiCorp has developed a comprehensive wildfire mitigation plan. This plan will guide PacifiCorp's efforts to minimize the chances of a fire igniting from any of PacifiCorp's facilities. This project details PacifiCorp's planned efforts to construct, maintain, and operate its electrical lines and equipment in a manner that will minimize the risk of catastrophic wildfire.

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GENERAL PLANT ADDITIONS:

AMI - IT Comm Network (Reference page 8.4.35) (in-service Dec-22)

This project will update and configure the head-end AMI software and upgrade the company's current Energy Usage Website while maintaining integration with legacy computer systems. This upgrade will provide additional capacity to allow for future customer growth across all states. The head-end enables the utility to use the data captured by the smart meter to provide accurate customer bills, interval consumption data to customers and send remote commands such as connect or disconnect to the smart meter.

Lloyd Center Tower Open Office (Reference page 8.4.35) (in-service various)

This project provides for the remodeling of the Lloyd Center Tower (LCT) building in Portland, Oregon, to a concept that allows for greater employee engagement. The remodel is expected to create a sustainable competitive advantage ultimately benefitting customers through higher employee retention and recruitment, enhanced productivity, and greater operational performance. Assets will include architectural services, construction of conference rooms and enclaves. It includes the installation of power/data/phone wiring, flooring, furniture, appliances, and finishes on the floors. Construct and furnish two common breakrooms: one breakroom on floor 6 and another on floor 18. Project will be completed by the end of 2022.

INTANGIBLE PLANT ADDITIONS:

PAC FIPS 201 (Phys Security Repl (Reference page 8.4.36) (in-Service Jul 23)

This project includes the replacement of the obsolete Pinnacle badging systems (Corporate system and individual generation systems) with a consolidated system that meets the FIPS-201-2 standards. FIPS-201-2 compliance is mandated by BHE Policy under which the Pinnacle system is not capable of complying.

Maximo Phase 1A (Reference page 8.4.36) (in-Service Jun-22)

Maximo is a world-class enterprise asset management software. With an average system age of 17 years, 80 percent of the core asset and work management systems at the BHE companies are beyond end-of-life. Modernizing enterprise asset management capabilities will lower or eliminate the costs and complexities associated with outdated systems. System integration will allow us to better serve our customers while adhering to compliance timelines through reduced costs, increased security and simplified processes across the business. Implementing a standardized tool for asset and work management across BHE will enable standardized processes, universal visibility and master data integrity – including data driven reporting, analysis and decision making – positioning us to be a more agile organization, improve the employee experience and better serve our customers. Maximo Phase 1A rollout for PacifiCorp is scheduled for in-service in Q2 2022 and will focus on substation operations, including preventative maintenance scheduling and field inspection results collection.

Maximo Phase 1b (Reference page 8.4.36) (in-Service Jun 23) .

This project includes the development and deployment of Maximo for PacifiCorp's T&D substation work management. Maximo Phase 1b rollout for PacifiCorp is scheduled for in-service in Q2 2023 and will focus on electric transmission and distribution operations including workforce management; asset management; scheduling, dispatching and mobility; and joint use assets.

PowerPlan (Reference page 8.4.36) (in-Service May 23)

This project includes the development and deployment of the PowerPlan software at PacifiCorp (PAC) that will integrate with existing SAP ECC and Maximo Global Design, and ultimately aligned with the BHE global Oracle design. Implementation of PowerPlan for PacifiCorp includes system which accounts for cross company design, Power tax interfaces, Maximo shared interface strategy, and leverages shared best practices. PowerPlan is a best-in-class solution having been developed for regulated utilities, requiring less customization and tailoring compared to another toll resulting in significantly reduced

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inefficiencies that could arise when having to manually process transactions in a customized, inflexible solution.

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Customer Advances for Construction

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	1	(116,018)	CA	100.000%	(116,018)	8.5.1
Customer Advances	252	1	(645,790)	OR	0.000%	-	8.5.1
Customer Advances	252	1	(683,516)	WA	0.000%	-	8.5.1
Customer Advances	252	1	(1,345,561)	ID	0.000%	-	8.5.1
Customer Advances	252	1	(17,097,144)	UT	0.000%	-	8.5.1
Customer Advances	252	1	(2,110,851)	WYP	0.000%	-	8.5.1
Customer Advances	252	1	21,998,879	SG	1.467%	322,789	8.5.1
			<u>-</u>			<u>206,771</u>	

Description of Adjustment:

Customer advances for construction are booked into FERC account 252 and do not reflect the proper allocation factor. This adjustment corrects the allocation of customer advances for construction.

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Customer Advances for Construction

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END OF PERIOD BASIS:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(116,018)	(116,018)	Page 8.5
252OR	(1,424,117)	(2,069,907)	(645,790)	Page 8.5
252WA	-	(683,516)	(683,516)	Page 8.5
252IDU	-	(1,345,561)	(1,345,561)	Page 8.5
252UT	(115,759)	(17,212,903)	(17,097,144)	Page 8.5
252WYP	-	(2,110,851)	(2,110,851)	Page 8.5
252SG	(30,469,074)	(8,470,195)	21,998,879	Page 8.5
Total	(32,008,950)	(32,008,950)	-	

PacifiCorp
California General Rate Case - December 2023
Regulatory Assets & Liabilities Amortization

PAGE 8.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Elec. Plant Acq. Amort. Exp.	406	3	(4,706,208)	SG	1.467%	(69,054)	8.6.1
Wildfire-related Costs Deferrals	593	3	5,250,368	CA	100.000%	5,250,368	8.6.4
Intervenor Funding	928	3	130,962	CA	100.000%	130,962	8.6.5
			5,381,329				
Adjustment to Rate Base:							
Elec. Plant Gross Acq.	114	3	(141,186,243)	SG	1.467%	(2,071,620)	8.6.1
Elec. Plant Acq. Acc. Amort.	115	3	137,153,218	SG	1.467%	2,012,444	8.6.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	3	5,250,368	CA	100.000%	5,250,368	8.6.4
Deferred Income Tax Expense	41010	3	1,290,886	CA	100.000%	1,290,886	8.6.4
Schedule M Adjustment	SCHMDT	3	130,962	CA	100.000%	130,962	8.6.5
Deferred Income Tax Expense	41010	3	32,199	CA	100.000%	32,199	8.6.5

Description of Adjustment:

This adjustment adds into results the proposed amortization of deferred expenses from California Intervenor Funding, and eligible wildfire deferral balances for the FRMMA, WMPMA and FHPMA over six years.

In addition, this adjustment also walks forward Electric Plant Acquisition in the base period (12 months ended June 2021) to pro forma period levels (12 months ending December 2023).

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California General Rate Case - December 2023
Regulatory Assets & Liabilities Amortization
Electric Plant Acquisition Adjustment

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Adjust Base Period to Pro Forma Period

	<u>Amortization</u>	<u>Gross Acq.</u>	<u>Rate Base</u> <u>Acc Amort</u>
Pro Forma Amount (below)	75,351	3,518,456	(827,259)
Base Period Amount (below)	4,781,559	144,704,699	(137,980,477)
Pro Forma Adjustment	(4,706,208)	(141,186,243)	137,153,218
	Ref. 8.6	Ref. 8.6	Ref. 8.6

Year	Gross Acquisition	Beg Balance Accumulated Amortization	Amortization	End Balance Accumulated Amortization	13 Month Avg Bal Gross Acq	Acc Amort
Opening Balance	144,704,699			(133,198,918)		
2020 July	144,704,699	(133,198,918)	(398,463)	(133,597,381)		
August	144,704,699	(133,597,381)	(398,463)	(133,995,844)		
September	144,704,699	(133,995,844)	(398,463)	(134,394,308)		
October	144,704,699	(134,394,308)	(398,463)	(134,792,771)		
November	144,704,699	(134,792,771)	(398,463)	(135,191,234)		
December	144,704,699	(135,191,234)	(398,463)	(135,589,698)		
2021 January	144,704,699	(135,589,698)	(398,463)	(135,988,161)		
February	144,704,699	(135,988,161)	(398,463)	(136,386,624)		
March	144,704,699	(136,386,624)	(398,463)	(136,785,087)		
April	144,704,699	(136,785,087)	(398,463)	(137,183,551)		
May	144,704,699	(137,183,551)	(398,463)	(137,582,014)		
June	144,704,699	(137,582,014)	(398,463)	(137,980,477)	144,704,699	(135,589,698)
Base Period Amort =			(4,781,559)			
2021 July	144,704,699	(137,980,477)	(398,463)	(138,378,940)		
August	144,704,699	(138,378,940)	(398,463)	(138,777,404)		
September	144,704,699	(138,777,404)	(398,463)	(139,175,867)		
October	144,704,699	(139,175,867)	(398,463)	(139,574,330)		
November	144,704,699	(139,574,330)	(398,463)	(139,972,794)		
December	144,704,699	(139,972,794)	(398,463)	(140,371,257)		
2022 January	144,704,699	(140,371,257)	(398,463)	(140,769,720)		
February	144,704,699	(140,769,720)	(398,463)	(141,168,183)		
March	144,704,699	(141,168,183)	(398,463)	(141,566,647)		
April	144,704,699	(141,566,647)	(358,945)	(141,925,591)		
May	3,518,456	(739,349)	(6,279)	(745,628)		
June	3,518,456	(745,628)	(6,279)	(751,907)		
July	3,518,456	(751,907)	(6,279)	(758,187)		
August	3,518,456	(758,187)	(6,279)	(764,466)		
September	3,518,456	(764,466)	(6,279)	(770,745)		
October	3,518,456	(770,745)	(6,279)	(777,024)		
November	3,518,456	(777,024)	(6,279)	(783,304)		
December	3,518,456	(783,304)	(6,279)	(789,583)		
2023 January	3,518,456	(789,583)	(6,279)	(795,862)		
February	3,518,456	(795,862)	(6,279)	(802,142)		
March	3,518,456	(802,142)	(6,279)	(808,421)		
April	3,518,456	(808,421)	(6,279)	(814,700)		
May	3,518,456	(814,700)	(6,279)	(820,979)		
June	3,518,456	(820,979)	(6,279)	(827,259)		
July	3,518,456	(827,259)	(6,279)	(833,538)		
August	3,518,456	(833,538)	(6,279)	(839,817)		
September	3,518,456	(839,817)	(6,279)	(846,097)		
October	3,518,456	(846,097)	(6,279)	(852,376)		
November	3,518,456	(852,376)	(6,279)	(858,655)		
December	3,518,456	(858,655)	(6,279)	(864,934)	3,518,456	(827,259)
Pro Forma Amort =			(75,351)			

PacifiCorp
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Regulatory Assets & Liabilities Amortization
Electric Plant Acquisition Adjustment
GL Account 140800 - Actuals for 12 Months Ended June 2021

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Year	Month	Addition / Amortization	Accumulated Amount
2020	6	-	156,468,483
2020	7	-	156,468,483
2020	8	-	156,468,483
2020	9	-	156,468,483
2020	10	-	156,468,483
2020	11	-	156,468,483
2020	12	-	156,468,483
2021	1	-	156,468,483
2021	2	-	156,468,483
2021	3	-	156,468,483
2021	4	-	156,468,483
2021	5	-	156,468,483
2021	6	-	156,468,483

System-allocated amount	144,704,699	Ref Tab B-15 & 8.6.1
Utah-situs amount	11,763,784	Ref Tab B-15
	156,468,483	

GL Account Balance
Account Number 140800
Calendar year 2020

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				156,468,482.73
1				156,468,482.73
2				156,468,482.73
3				156,468,482.73
4				156,468,482.73
5				156,468,482.73
6				156,468,482.73
7				156,468,482.73
8				156,468,482.73
9				156,468,482.73
10				156,468,482.73
11				156,468,482.73
12				156,468,482.73

Calendar year 2021

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				156,468,482.73
1				156,468,482.73
2				156,468,482.73
3				156,468,482.73
4				156,468,482.73
5				156,468,482.73
6				156,468,482.73
7				156,468,482.73
8				156,468,482.73
9				156,468,482.73
10				156,468,482.73
11				156,468,482.73
12				156,468,482.73

PacifiCorp
California General Rate Case - December 2023
Regulatory Assets & Liabilities Amortization
Accumulated Amortization
GL Account 145800 - Actuals for 12 Months Ended June 2021

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Year	Month	Amort.	Accumulated Amount
2020	6	(423,600)	(134,794,824)
2020	7	(423,600)	(135,218,423)
2020	8	(423,600)	(135,642,023)
2020	9	(423,600)	(136,065,622)
2020	10	(423,600)	(136,489,222)
2020	11	(423,600)	(136,912,822)
2020	12	(423,600)	(137,336,421)
2021	1	(423,600)	(137,760,021)
2021	2	(423,600)	(138,183,620)
2021	3	(423,600)	(138,607,220)
2021	4	(423,600)	(139,030,819)
2021	5	(423,600)	(139,454,419)
2021	6	(423,600)	(139,878,019)

System-allocated amount (137,980,477) **Ref. Tab B-15 & 8.6.1**
Utah-situs amount (1,897,541) **Ref. Tab B-15**
(139,878,019)

GL Account Balance
Account Number 145800
Calendar year 2020

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				132,253,226.26-
1		423,599.57	423,599.57-	132,676,825.83-
2		423,599.58	423,599.58-	133,100,425.41-
3		423,599.57	423,599.57-	133,524,024.98-
4		423,599.59	423,599.59-	133,947,624.57-
5		423,599.56	423,599.56-	134,371,224.13-
6		423,599.58	423,599.58-	134,794,823.71-
7		423,599.58	423,599.58-	135,218,423.29-
8		423,599.56	423,599.56-	135,642,022.85-
9		423,599.58	423,599.58-	136,065,622.43-
10		423,599.58	423,599.58-	136,489,222.01-
11		423,599.58	423,599.58-	136,912,821.59-
12		423,599.57	423,599.57-	137,336,421.16-

Calendar year 2021

Period	Debit	Credit	Balance	Cumulative balance
Balance Car...				137,336,421.16-
1		423,599.57	423,599.57-	137,760,020.73-
2		423,599.58	423,599.58-	138,183,620.31-
3		423,599.57	423,599.57-	138,607,219.88-
4		423,599.59	423,599.59-	139,030,819.47-
5		423,599.56	423,599.56-	139,454,419.03-
6		423,599.58	423,599.58-	139,878,018.61-
7		423,599.58	423,599.58-	140,301,618.19-
8		423,599.56	423,599.56-	140,725,217.75-
9		423,599.58	423,599.58-	141,148,817.33-
10		423,599.58	423,599.58-	141,572,416.91-
11		423,599.58	423,599.58-	141,996,016.49-
12				141,996,016.49-

PacifiCorp
California General Rate Case - December 2023
Regulatory Assets & Liabilities Amortization
FRMMA, WMPMA, and FHPMA Cost Deferrals

Page 8.6.4

	<u>Amortization</u>
Base Period Amount (below)	-
Pro Forma Amount (below)	5,250,368
Adjustment:	<u>5,250,368</u>
	<u>Ref. 8.6</u>

	<u>Opening Bal.</u>	<u>Accrual</u>	<u>Amortization</u>	<u>Interest^{1,2}</u>	<u>Ending Bal.</u>		
2020 June					6,209,448		
July	6,209,448	1,565,912	-	816	7,776,175		
August	7,776,175	1,322,762	-	844	9,099,782		
September	9,099,782	4,241,713	-	1,122	13,342,617		
October	13,342,617	978,700	-	1,267	14,322,584		
November	14,322,584	93,348	-	1,557	14,417,490		
December	14,417,490	121,269	-	1,565	14,540,324		
2021 January	14,540,324	(37,714)	-	1,208	14,503,818		
February	14,503,818	261,713	-	976	14,766,507		
March	14,766,507	634,931	-	1,006	15,402,443		
April	15,402,443	865,456	-	792	16,268,691		
May	16,268,691	1,061,722	-	700	17,331,113		
June	17,331,113	679,113	-	736	18,010,963		
Base Period Amort =			-				
2021 July	18,010,963	379,435	-	910	18,391,308		
August	18,391,308	1,437,028	-	955	19,829,291		
September	19,829,291	1,160,082	-	1,020	20,990,393		
October	20,990,393	1,661,466	-	1,091	22,652,950		
November	22,652,950	588,541	-	1,529	23,243,020		
December	23,243,020	193,098	-	2,526	23,438,645		
2022 January	23,438,645	952,703	-	2,982	24,394,330		
February	24,394,330	640,696	-	3,089	25,038,115		
March	25,038,115	640,696	-	3,170	25,681,980		
April	25,681,980	640,696	-	3,250	26,325,926		
May	26,325,926	640,696	-	3,331	26,969,953		
June	26,969,953	640,696	-	3,411	27,614,060		
July	27,614,060	640,696	-	3,492	28,258,247		
August	28,258,247	640,696	-	3,572	28,902,515		
September	28,902,515	640,696	-	3,653	29,546,864		
October	29,546,864	640,696	-	3,733	30,191,293		
November	30,191,293	640,696	-	3,814	30,835,803		
December	30,835,803	640,696	-	3,895	31,480,393		
2023 January	31,480,393	-	(437,228)	3,908	31,047,073	(437,228)	107,499
February	31,047,073	-	(437,283)	3,854	30,613,644	(437,283)	107,513
March	30,613,644	-	(437,338)	3,799	30,180,106	(437,338)	107,526
April	30,180,106	-	(437,393)	3,745	29,746,458	(437,393)	107,540
May	29,746,458	-	(437,448)	3,691	29,312,701	(437,448)	107,554
June	29,312,701	-	(437,503)	3,637	28,878,835	(437,503)	107,567
July	28,878,835	-	(437,558)	3,583	28,444,859	(437,558)	107,581
August	28,444,859	-	(437,613)	3,528	28,010,774	(437,613)	107,594
September	28,010,774	-	(437,668)	3,474	27,576,580	(437,668)	107,608
October	27,576,580	-	(437,723)	3,420	27,142,276	(437,723)	107,621
November	27,142,276	-	(437,779)	3,365	26,707,863	(437,779)	107,635
December	26,707,863	-	(437,834)	3,311	26,273,340	(437,834)	107,648
Pro Forma Amort =			(5,250,368)			(5,250,368)	1,290,886
						Ref 8.6	Ref 8.6

Note:

1. Interest rate is the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release.
2. Interest accrual estimate for pro forma accumulation applies latest available commercial paper rate at the time this filing was prepared.

PacifiCorp
California General Rate Case - December 2023
Regulatory Assets & Liabilities Amortization
CA Deferred Intervenor Funding

Page 8.6.5

	<u>Amortization</u>
Pro Forma Amount (below)	130,962
Adjustment:	<u>130,962</u>
	Ref. 8.6

	Opening Bal.	Accrual	Amortization	Interest ^{1,2}	Ending Bal.		
2020 June	67,621	-	-	16	67,636		
July	67,636	306	-	10	67,953		
August	67,953	1,289	-	8	69,250		
September	69,250	220	-	7	69,477		
October	69,477	123	-	7	69,607		
November	69,607	82,380	-	10	151,997		
December	151,997	-	-	17	152,013		
2021 January	152,013	-	-	17	152,030		
February	152,030	-	-	12	152,042		
March	152,042	-	-	10	152,052		
April	152,052	-	-	10	152,062		
May	152,062	-	-	8	152,070		
June	152,070	13	-	6	152,089		
	Base Period Amort =		-				
July	152,089	876	-	6	152,971		
August	152,971	404	-	8	153,382		
September	153,382	238,479	-	13	391,875		
October	391,875	197	-	20	392,092		
November	392,092	-	-	19	392,112		
December	392,112	-	-	27	392,138		
2022 January	392,138	-	-	43	392,181		
February	392,181	-	-	39	392,221		
March	392,221	-	-	43	392,264		
April	392,264	-	-	42	392,306		
May	392,306	-	-	43	392,349		
June	392,349	-	-	42	392,391		
July	392,391	-	-	43	392,434		
August	392,434	-	-	43	392,478		
September	392,478	-	-	42	392,520		
October	392,520	-	-	43	392,563		
November	392,563	-	-	42	392,605		
December	392,605	-	-	43	392,648		
2023 January	392,648	-	(10,907)	43	381,784	(10,907)	2,682
February	381,784	-	(10,908)	38	370,914	(10,908)	2,682
March	370,914	-	(10,909)	40	360,045	(10,909)	2,682
April	360,045	-	(10,910)	38	349,172	(10,910)	2,683
May	349,172	-	(10,912)	38	338,298	(10,912)	2,683
June	338,298	-	(10,913)	36	327,421	(10,913)	2,683
July	327,421	-	(10,914)	36	316,543	(10,914)	2,683
August	316,543	-	(10,915)	34	305,662	(10,915)	2,684
September	305,662	-	(10,916)	32	294,777	(10,916)	2,684
October	294,777	-	(10,918)	32	283,892	(10,918)	2,684
November	283,892	-	(10,919)	31	273,003	(10,919)	2,685
December	273,003	-	(10,920)	30	262,113	(10,920)	2,685
	Pro Forma Amort =		(130,962)			(130,962)	32,199
						Ref 8.6	Ref 8.6

Note:

- Interest accrues at 90 day AA nonfinancial commercial paper rate.
- Interest accrual estimate for pro forma accumulation applies latest available 90 day AA nonfinancial commercial paper rate at the time this filing was prepared.

PacifiCorp
California General Rate Case - December 2023
Miscellaneous Rate Base

PAGE 8.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
1 - Fuel Stock - Pro Forma	151	3	(203,757,869)	SE	1.413%	(2,879,650)	8.7.1
2 - Fuel Stock - Working Capital Deposit	25316	3	3,000	SE	1.413%	42	8.7.1
2 - Fuel Stock - Working Capital Deposit	25317	3	34,169	SE	1.413%	483	8.7.1
3 - Prepaid Overhauls	186M	3	(16,949,013)	SG	1.467%	(248,692)	8.7.1

Description of Adjustment:

1 - Fuel stock balances on which a carry charge is calculated in the Company's Energy Cost Adjustment Clause (ECAC) is removed in this adjustment. The working capital deposits which are an offset to fuel stock costs, but are not included in the carrying charge calculation on fuel stock balances in the ECAC are adjusted to projected levels for test period 12 months ending December 2023.

2 - Balances for prepaid overhauls at the Lake Side, Chehalis and Currant Creek gas plants are walked forward to reflect payments and transfers of capital to electric plant in service during the year ending December 2023.

PacifiCorp
California General Rate Case - December 2023
Miscellaneous Rate Base

1 - Coal Fuel Stock Balances by Plant	Account	Factor	Jun-2021 EOP Balance
Jim Bridger	151	SE	34,164,407
Cholla	151	SE	(0)
Colstrip	151	SE	1,907,941
Craig	151	SE	611,228
Hayden	151	SE	4,236,263
Hunter	151	SE	71,160,227
Huntington	151	SE	23,856,872
Dave Johnston	151	SE	11,802,796
Naughton	151	SE	24,588,118
Rock Garden	151	SE	31,430,017
Total			203,757,869

Ref. 8.7

			Actuals	Pro Forma	
1 - Working Capital Deposits	Account	Factor	Jun-2021 EOP Balance	Dec-2023 13 Mth. Avg. Balance	Adj. to 13 Mth. Avg. Balance
UAMPS Working Capital Deposit	25316	SE	(2,806,000)	(2,803,000)	3,000
DPEC Working Capital Deposit	25317	SE	(2,675,522)	(2,641,353)	34,169

Ref. 8.7

Ref. 8.7

			Actuals	Pro Forma	
2 - Overhaul Prepayments by Plant	Account	Factor	Jun-2021 EOP Balance	Dec-2023 13 Mth. Avg. Balance	Adj. to 13 Mth. Avg. Balance
Lake Side 1	186M	SG	11,807,302	22,057,381	10,250,079
Chehalis	186M	SG	23,922,978	10,749,897	(13,173,081)
Currant Creek	186M	SG	23,241,474	9,204,028	(14,037,446)
Lake Side 2	186M	SG	21,225,077	20,767,776	(457,302)
Chehalis O&M	186M	SG	1,114,407	1,144,899	30,492
Currant Creek O&M	186M	SG	-	438,245	438,245
Total			81,311,238	64,362,225	(16,949,013)

Ref. 8.7

PacifiCorp
California General Rate Case - December 2023
Prepaid Pension Net Asset

PAGE 8.8

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Rate Base:							
Net Prepaid Balance	128	3	1,027,215	SO	2.252%	23,138	8.8.1
Net Prepaid Balance	182M	3	(161,893,396)	SO	2.252%	(3,646,634)	8.8.1
Net Prepaid Balance	182M	3	2,553,124	WYP	0.000%	-	8.8.1
Net Prepaid Balance	2283	3	145,681,871	SO	2.252%	3,281,471	8.8.1
			<u>(12,631,186)</u>			<u>(342,025)</u>	
Adjustment to Tax:							
ADIT Balances	190	3	(27,593,555)	SO	2.252%	(621,542)	8.8.1
ADIT Balances	283	3	31,323,688	SO	2.252%	705,563	8.8.1
ADIT Balances	283	3	-	OR	0.000%	-	8.8.1
ADIT Balances	283	3	-	CA	100.000%	-	8.8.1
ADIT Balances	283	3	(627,726)	UT	0.000%	-	8.8.1
			<u>3,102,407</u>			<u>84,021</u>	

Description of Adjustment:

This adjustment walks forward the Company's net prepaid asset associated with its pension and other postretirement welfare plans, net of associated accumulated deferred income taxes through the end of the pro forma period. Adding this balance to rate base compensates the Company for costs incurred to finance contributions to its pension and other postretirement welfare plans, which on a net basis, have exceeded net periodic benefit cost recognized under Generally Accepted Accounting Principles (GAAP) Accounting Standards Codification 715 (formerly FAS 87 and 106). This GAAP expense is the basis for recovery and does not capture the costs to finance contributions that may be required in excess of GAAP expense based on the pension plan's funding requirements. Funding requirements differ from GAAP expense as such requirements are set forth by the Employee Retirement Income Security Act (ERISA), including the provisions of the Pension Protection Act of 2006.

PacifiCorp
California General Rate Case - December 2023
Prepaid Pension Net Asset

Page 8.8.1

		A	B	C=B-A	
FERC Pension Account	Factor	Actual June 2021 End-of-Period Allocation	Forecast December 2023 13 Mth. Avg. Allocation	Adjustment	Ref
128	SO	28,656,862	29,684,077	1,027,215	8.8
182M	SO	406,817,630	244,924,234	(161,893,396)	8.8
182M	WY	-	2,553,124	2,553,124	8.8
2283	SO	(74,432,333)	71,249,538	145,681,871	8.8
		361,042,159	348,410,973	(12,631,186)	8.8

FERC Tax Account	Factor	Actual June 2021 Year - End Allocation	Forecast December 2023 13 Mth. Avg. Allocation	Adjustment	Ref
190	SO	21,054,777	(6,538,778)	(27,593,555)	8.8
283	SO	(109,063,328)	(77,739,640)	31,323,688	8.8
283	OR	-	-	-	8.8
283	CA	-	-	-	8.8
283	WY	-	(627,726)	(627,726)	8.8
		(88,008,552)	(84,906,144)	3,102,407	8.8

Net Prepaid Pension and Other Post Retire in Pro forma Period 263,504,829

PacifiCorp
California General Rate Case - December 2023
Deer Creek Mine Adjustment

PAGE 8.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
<u>Remove base period expense</u>							
Deer Creek Closure cost amort. - WY	506	1	(35,379,413)	SG	1.467%	(519,121)	8.9.1
Adjustment to Rate Base:							
<u>Remove base period regulatory assets</u>							
Unrecovered Plant	182M	1	(2,436,501)	SE	1.413%	(34,434)	8.9.1
Unrecovered Plant contra - CA	182M	1	109,113	CA	100.000%	109,113	8.9.1
Closure Costs	182M	1	(75,945,690)	SE	1.413%	(1,073,318)	8.9.1
Closure Costs contra - CA	182M	1	1,260,291	CA	100.000%	1,260,291	8.9.1
UMWA PBOP Settlement	182M	1	(8,323,073)	SO	2.252%	(187,476)	8.9.1
UMWA PBOP Settlement contra - CA	182M	1	127,034	CA	100.000%	127,034	8.9.1
Adjustment to Tax:							
<u>Remove base period tax</u>							
Schedule M Addition	SCHMAT	1	(18,093,654)	SE	1.413%	(255,712)	
Schedule M Addition	SCHMAT	1	(3,702,799)	SO	2.252%	(83,405)	
Schedule M Deduction	SCHMDT	1	(3,264,033)	SE	1.413%	(46,130)	
Schedule M Deduction	SCHMDT	1	69,305	CA	100.000%	69,305	
Def Income Tax Expense	41110	1	4,448,614	SE	1.413%	62,871	
Def Income Tax Expense	41110	1	910,392	SO	2.252%	20,506	
Def Income Tax Expense	41010	1	(802,515)	SE	1.413%	(11,342)	
Def Income Tax Expense	41010	1	17,040	CA	100.000%	17,040	
Accum Def Income Tax Balance	283	1	38,978,096	SE	1.413%	550,866	
Accum Def Income Tax Balance	190	1	(28,303,872)	SE	1.413%	(400,010)	
Accum Def Income Tax Balance	283	1	595,182	SO	2.252%	13,406	
Accum Def Income Tax Balance	283	1	(637,412)	CA	100.000%	(637,412)	

Description of Adjustment:

Deer Creek mine was closed at the end of 2014. Assets were retired or sold in May 2015. This adjustment removes the related regulatory assets and amortization expense from results for 12 months ended June 2021.

PacifiCorp
California General Rate Case - December 2023
Deer Creek Mine Adjustment
Deer Creek Expenses and Rate Base in Unadjusted Results

Page 8.9.1

<u>Amortization Expense</u>	Allocation Factor			<u>Ref.</u>
	<u>SE</u>	<u>SG</u>	<u>CA</u>	
Amortization of closure costs		35,379,413		8.9

<u>Regulatory Assets in Rate Base</u>	Allocation Factor			<u>Ref.</u>
	<u>SE</u>	<u>SO</u>	<u>CA</u>	
Unrecovered Plant	2,436,501			8.9
Unrecovered Plant contra			(109,113)	8.9
Closure Costs	75,945,690			8.9
Closure Costs contra			(1,260,291)	8.9
UMWA Retiree Medical Settlement		8,323,073		8.9
UMWA Retiree Medical Settlement contra			(127,034)	8.9

PacifiCorp
California General Rate Case - December 2023
Cholla Decommissioning

PAGE 8.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove O&M expense	506	1	(14,648,254)	SG	1.467%	(214,933)	8.10.1
Add Unrecovered Plant Amort. Expense	407	3	1,348,780	CA	100.000%	1,348,780	8.10.2
Add Closure Cost Amort. Expense	407	3	140,548	CA	100.000%	140,548	8.10.3
Add Decommissioning Amort. Expense	407	3	227,275	CA	100.000%	227,275	8.10.4
Adjustment to Rate Base:							
Remove Materials & Supplies Inventory Bal.	154	1	(5,341,897)	SG	1.467%	(78,381)	8.10.1
Remove Nonunion Severance Reg. Asset	182M	1	(2,700,000)	SG	1.467%	(39,617)	8.10.1
Remove Safe Harbor Lease Reg. Asset	182M	1	(836,167)	SG	1.467%	(12,269)	8.10.1
Remove Cholla Decommissioning - CA	254	1	(30,293)	CA	100.000%	(30,293)	8.10.1
Adj Dec. 2023 Unrecover Plant Reg. Asset	182M	3	(1,156,755)	CA	100.000%	(1,156,755)	8.10.2
Add Closure Cost Reg. Asset	182M	3	351,370	CA	100.000%	351,370	8.10.3
Add Decommissioning Reg. Asset	182M	3	568,187	CA	100.000%	568,187	8.10.4
Adjustment to Tax:							
Remove Cholla Decomm-CA-Sch M Adjust	SCHMAT	1	30,293	CA	100.000%	30,293	
Remove Cholla Decomm - CA - DIT Exp	41110	1	(7,448)	CA	100.000%	(7,448)	
Remove Cholla Decomm - CA - ADIT	190	1	7,448	CA	100.000%	7,448	
Add Unrecovered Plant Amort. Exp.- Sch M	SCHMAT	3	1,228,189	CA	100.000%	1,228,189	
Add Unrecovered Plant Amort. Exp. - Def Inc Tax	41110	3	(301,970)	CA	100.000%	(301,970)	
Add Unrecovered Plant Amort. Exp. - ADIT	283	3	254,757	CA	100.000%	254,757	
Add Closure Cost Amort. Exp - Sch M Adj	SCHMAT	3	140,548	CA	100.000%	140,548	
Add Closure Cost Amort. Expense - DIT Exp	41110	3	(34,556)	CA	100.000%	(34,556)	
Add Closure Cost Amort. Expense - ADIT	283	3	(86,390)	CA	100.000%	(86,390)	
Add Decomm Reg Asset - Sch M Adjust	SCHMAT	3	227,275	CA	100.000%	227,275	
Add Decomm Reg Asset - Def Inc. Tax Exp	41110	3	(55,879)	CA	100.000%	(55,879)	
Add Decomm Reg Asset - ADIT	283	3	(139,698)	CA	100.000%	(139,698)	

Description of Adjustment:

Consistent with the Company's Integrated Resource Plan, Cholla Unit 4 ceased operations December 31, 2020. The Company filed a memorandum account to defer all costs associated with the closure of Cholla Unit 4 with ratemaking treatment delayed until a future proceeding. The Company is now seeking to recover the estimated cost of closing the plant using a 3 year amortization, beginning with the rate effective date sought in the case.

This adjustment removes O&M and certain rate base balances from California's results. This adjustment then adds back into results the unrecovered plant, closure costs, and estimated decommissioning regulatory asset balances and amortizations associated with the Test Period.

PacifiCorp
California General Rate Case - December 2023
Cholla Decommissioning
Remove Base Period Balances

Expense Accounts

	FERC account	Factor	12 ME June 2021
O&M Expenses	506	SG	14,648,254

Ref. 8.10

Rate Base Accounts

	FERC account	Factor	EOP June 2021
Material & Supplies	154	SG	5,341,897
Reg Asset-Cholla U4-Nonunion Severance	182M	SG	2,700,000
Reg Asset-Cholla U4-Safe Harbor Lease	182M	SG	836,167
Reg Liab - Cholla Decomm - CA	254	CA	30,293

Ref. 8.10

Ref. 8.10

Ref. 8.10

Ref. 8.10

PacifiCorp
California General Rate Case - December 2023
Cholla Decommissioning
Unrecovered Plant Balances

PAGE 8.10.2

Rate Base Accounts

	FERC account	FERC Secondary	Allocation Factor	EOP June 2021
Reg Asset - Cholla Unrec Plant - CA	182M	185831	CA	(120,591)
Reg Asset - Cholla Unrec Plant - CA	182M	185831	CA	4,528,704

4,408,113 Ref. B-8

	<u>Beginning Balance</u>	<u>Amortization¹</u>	<u>Ending Balance</u>
Jul-21	4,408,113	20,099	4,388,014
Aug-21	4,388,014	20,099	4,367,916
Sep-21	4,367,916	20,099	4,347,817
Oct-21	4,347,817	20,099	4,327,719
Nov-21	4,327,719	20,099	4,307,620
Dec-21	4,307,620	20,099	4,287,522
Jan-22	4,287,522	20,099	4,267,423
Feb-22	4,267,423	20,099	4,247,325
Mar-22	4,247,325	20,099	4,227,226
Apr-22	4,227,226	20,099	4,207,127
May-22	4,207,127	20,099	4,187,029
Jun-22	4,187,029	20,099	4,166,930
Jul-22	4,166,930	20,099	4,146,832
Aug-22	4,146,832	20,099	4,126,733
Sep-22	4,126,733	20,099	4,106,635
Oct-22	4,106,635	20,099	4,086,536
Nov-22	4,086,536	20,099	4,066,438
Dec-22	4,066,438	20,099	4,046,339
Jan-23	4,046,339	112,398	3,933,941
Feb-23	3,933,941	112,398	3,821,542
Mar-23	3,821,542	112,398	3,709,144
Apr-23	3,709,144	112,398	3,596,746
May-23	3,596,746	112,398	3,484,348
Jun-23	3,484,348	112,398	3,371,949
Jul-23	3,371,949	112,398	3,259,551
Aug-23	3,259,551	112,398	3,147,153
Sep-23	3,147,153	112,398	3,034,754
Oct-23	3,034,754	112,398	2,922,356
Nov-23	2,922,356	112,398	2,809,958
Dec-23	2,809,958	112,398	2,697,559

Amort exp. 12 ME Dec-23 **1,348,780**

Ref. 8.10

Unrecovered Plant Balance - June 2021 YE	\$	4,528,704	Above
Unrecovered Plant Balance - December 2023 13 MA	\$	3,371,949	
Adjustment	\$	(1,156,755)	Ref. 8.10

1 - Amortization prior to January 1, 2023, or the proposed rate effective date of this general rate case, represents a credit for the current depreciation expense included in customer rates.

PacifiCorp
California General Rate Case - December 2023
Cholla Decommissioning
Closure Costs

PAGE 8.10.3

	Allocation Factor	Total Company Balance	SG Factor	California Balance
M&S Inventory Reg Asset	SG	5,341,897	1.467%	78,381
CWIP	SG	974,650	1.467%	14,301
Liquidated Damanges	SG	19,606,070	1.467%	287,679
Nonunion Serverance	SG	2,700,000	1.467%	39,617
Safe Harbor Lease Termination Payment	SG	113,495	1.467%	1,665
GRAND TOTAL				421,644

	<u>Beginning Balance</u>	<u>Amortization</u>	<u>Ending Balance</u>	
Jan-23	421,644	11,712	409,932	Above
Feb-23	409,932	11,712	398,219	
Mar-23	398,219	11,712	386,507	
Apr-23	386,507	11,712	374,795	
May-23	374,795	11,712	363,082	
Jun-23	363,082	11,712	351,370	
Jul-23	351,370	11,712	339,658	
Aug-23	339,658	11,712	327,945	
Sep-23	327,945	11,712	316,233	
Oct-23	316,233	11,712	304,521	
Nov-23	304,521	11,712	292,808	
Dec-23	292,808	11,712	281,096	
Amort exp. 12 ME Dec-23		140,548		
		Ref. 8.10		

Regulatory Asset Balance - December 2023 13 MA \$ 351,370 Ref. 8.10

PacifiCorp
California General Rate Case - December 2023
Cholla Decommissioning
Decommissioning Costs

PAGE 8.10.4

	Allocation Factor	Total Company Balance	SG Factor	California Balance
Decommissioning Costs	SG	46,468,121	1.467%	681,825
GRAND TOTAL				681,825

	<u>Beginning Balance</u>	<u>Amortization</u>	<u>Ending Balance</u>	
Jan-23	681,825	18,940	662,885	Above
Feb-23	662,885	18,940	643,946	
Mar-23	643,946	18,940	625,006	
Apr-23	625,006	18,940	606,067	
May-23	606,067	18,940	587,127	
Jun-23	587,127	18,940	568,187	
Jul-23	568,187	18,940	549,248	
Aug-23	549,248	18,940	530,308	
Sep-23	530,308	18,940	511,369	
Oct-23	511,369	18,940	492,429	
Nov-23	492,429	18,940	473,490	
Dec-23	473,490	18,940	454,550	
Amort exp. 12 ME Dec-23		227,275		
Ref. 8.10				

Regulatory Asset Balance - December 2023 13 MA \$ 568,187 Ref. 8.10

PacifiCorp
California General Rate Case - December 2023
Remove Labor Day Wildfire Restoration

PAGE 8.11

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Transmission Plant	355	1	(89,852,182)	SG	1.467%	(1,318,398)	
Distribution Plant	360	1	(430,798)	CA	100.000%	(78,475)	
Distribution Plant	361	1	(816,620)	CA	100.000%	(148,758)	
Distribution Plant	362	1	(6,775,813)	CA	100.000%	(1,234,303)	
Distribution Plant	364	1	(8,855,242)	CA	100.000%	(1,613,099)	
Distribution Plant	365	1	(5,572,291)	CA	100.000%	(1,015,066)	
Distribution Plant	366	1	(2,764,594)	CA	100.000%	(503,607)	
Distribution Plant	367	1	(6,449,237)	CA	100.000%	(1,174,813)	
Distribution Plant	368	1	(9,762,008)	CA	100.000%	(1,778,278)	
Distribution Plant	369	1	(6,036,591)	CA	100.000%	(1,099,644)	
Distribution Plant	370	1	(1,652,422)	CA	100.000%	(301,010)	
Distribution Plant	371	1	(57,132)	CA	100.000%	(10,407)	
Distribution Plant	373	1	(409,154)	CA	100.000%	(74,533)	
			<u>(139,434,083)</u>			<u>(10,350,393)</u>	8.11.2
Adjustment to Rate Base:							
Transmission Plant	108TP	1	755,195	SG	1.467%	11,081	
Distribution Plant	108360	1	6,591	CA	100.000%	1,331	
Distribution Plant	108361	1	12,495	CA	100.000%	2,523	
Distribution Plant	108362	1	103,673	CA	100.000%	20,930	
Distribution Plant	108364	1	135,489	CA	100.000%	27,353	
Distribution Plant	108365	1	85,258	CA	100.000%	17,213	
Distribution Plant	108366	1	42,299	CA	100.000%	8,540	
Distribution Plant	108367	1	98,676	CA	100.000%	19,921	
Distribution Plant	108368	1	149,363	CA	100.000%	30,154	
Distribution Plant	108369	1	92,362	CA	100.000%	18,647	
Distribution Plant	108370	1	25,283	CA	100.000%	5,104	
Distribution Plant	108371	1	874	CA	100.000%	176	
Distribution Plant	108373	1	6,260	CA	100.000%	1,264	
			<u>1,513,819</u>			<u>164,237</u>	8.11.2

Description of Adjustment:

This adjustment removes the capital additions from the Base Period 12 months ended June 2021 for the Labor Day Wildfire Restoration capital projects. Correspondingly, these projects are also excluded from the depreciation normalizing calculations in Adjustment 6.1.

PacifiCorp
California General Rate Case - December 2023
(cont.) Remove Labor Day Wildfire Restoration

PAGE 8.11.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	CALIFORNIA ALLOCATED	REF#
Adjustment to Tax:							
Schedule M Addition - SG - Book Depr	SCHMAT	1	(1,548,782)	SG	1.467%	(22,725)	
Schedule M Addition - OR - Book Depr	SCHMAT	1	(921,035)	OR	0.000%	-	
Schedule M Addition - CA - Book Depr	SCHMAT	1	(244,253)	CA	100.000%	(244,253)	
			<u>(2,714,070)</u>			<u>(266,978)</u>	
Schedule M Deduction - SG - Tax Depr	SCHMDT	1	(7,682,362)	SG	1.467%	(112,723)	
Schedule M Deduction - OR - Tax Depr	SCHMDT	1	(2,707,517)	OR	0.000%	-	
Schedule M Deduction - CA - Tax Depr	SCHMDT	1	(603,066)	CA	100.000%	(603,066)	
			<u>(10,992,945)</u>			<u>(715,789)</u>	
Deferred Inc Tax Exp - SG - Book Depr	41110	1	380,793	SG	1.467%	5,587	
Deferred Inc Tax Exp - OR - Book Depr	41110	1	226,451	OR	0.000%	-	
Deferred Inc Tax Exp - CA - Book Depr	41110	1	60,053	CA	100.000%	60,053	
			<u>667,297</u>			<u>65,640</u>	
Deferred Inc Tax Exp - SG - Tax Depr	41010	1	(1,888,832)	SG	1.467%	(27,715)	
Deferred Inc Tax Exp - OR - Tax Depr	41010	1	(665,686)	OR	0.000%	-	
Deferred Inc Tax Exp - CA - Tax Depr	41010	1	(148,273)	CA	100.000%	(148,273)	
			<u>(2,702,791)</u>			<u>(175,988)</u>	
ADIT - SG	282	1	3,094,778	SG	1.467%	45,410	
ADIT - OR	282	1	888,678	OR	0.000%	-	
ADIT - CA	282	1	180,579	CA	100.000%	180,579	
			<u>4,164,035</u>			<u>225,988</u>	

Description of Adjustment:

This adjustment removes the capital additions from the Base Period 12 months ended June 2021 for the Labor Day Wildfire Restoration capital projects. Correspondingly, these projects are also excluded from the depreciation normalizing calculations in Adjustment 6.1.

PacifiCorp
California General Rate Case - December 2023
Remove Labor Day Wildfire Restoration
Base Period Capital Project Balances

Page 8.11.2

Capital Placed In-Service - EOP June 2021

Project	State	Function	Factor	EOP Jun-21
Archie Creek Fire Damage Repair	OR	Distribution	OR	13,737,335
Archie Creek Fire Damage Repair	OR	Transmission	SG	27,270,264
Slater Fire (Happy Camp) Fire Damage	CA	Distribution	CA	9,031,995
Slater Fire (Happy Camp) Fire Damage	OR	Distribution	OR	2,048,231
Slater Fire (Happy Camp) Fire Damage	CA	Transmission	SG	39,742,224
Slater Fire (Happy Camp) Fire Damage	OR	Transmission	SG	1,021,952
Alameda Fire Damage Repair	OR	Distribution	OR	5,827,614
Alameda Fire Damage Repair	OR	General	SO	-
Alameda Fire Damage Repair	OR	Transmission	SG	970,516
Beachie Creek Fire Damage Repair	OR	Distribution	OR	2,520,677
Two Four Two Fire Damage Repair	OR	Transmission	SG	16,054
Two Four Two Fire Damage Repair	OR	Distribution	OR	6,260,467
S. Obenchain Fire Damage Repair	OR	Transmission	SG	70,242
S. Obenchain Fire Damage Repair	OR	Distribution	OR	503,891
Echo Mountain Fire Damage Repair	OR	Distribution	OR	9,651,692
Echo Mountain Fire Damage Repair	OR	Transmission	SG	20,760,931

Total **139,434,083**

Ref 8.11

Accumulated Depreciation Reseve

Project	State	Function	Factor	EOP Jun-21
Archie Creek Fire Damage Repair	OR	Distribution	OR	(233,903)
Archie Creek Fire Damage Repair	OR	Transmission	SG	(282,887)
Slater Fire (Happy Camp) Fire Damage	CA	Distribution	CA	(153,156)
Slater Fire (Happy Camp) Fire Damage	OR	Distribution	OR	(8,657)
Slater Fire (Happy Camp) Fire Damage	CA	Transmission	SG	(430,809)
Slater Fire (Happy Camp) Fire Damage	OR	Transmission	SG	(6,274)
Alameda Fire Damage Repair	OR	Distribution	OR	(66,189)
Alameda Fire Damage Repair	OR	General	SO	-
Alameda Fire Damage Repair	OR	Transmission	SG	(10,666)
Beachie Creek Fire Damage Repair	OR	Distribution	OR	(46,608)
Two Four Two Fire Damage Repair	OR	Transmission	SG	(133)
Two Four Two Fire Damage Repair	OR	Distribution	OR	(112,789)
S. Obenchain Fire Damage Repair	OR	Transmission	SG	(1,446)
S. Obenchain Fire Damage Repair	OR	Distribution	OR	(6,863)
Echo Mountain Fire Damage Repair	OR	Distribution	OR	(130,460)
Echo Mountain Fire Damage Repair	OR	Transmission	SG	(22,980)

Total **(1,513,819)**

Ref 8.11

PacifiCorp
California General Rate Case - December 2023
Foot Creek II-IV Repowering Annualization

PAGE 8.12

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Wind Repowering Capital	343	3	70,817,846	SG-W	1.467%	1,039,108	8.12.2
Adjustment to Depreciation Expense:							
Wind Repowering Depr. Expense	403OP	3	3,104,838	SG-W	1.467%	45,557	8.12.2
Adjustment to Depreciation Reserve:							
Wind Repowering Depr. Reserve	108OP	3	(1,744,524)	SG-W	1.467%	(25,597)	8.12.2
Adjustment to Operations & Maintenance Expense:							
Incremental O&M Expense	549	3	498,692	SG-W	1.467%	7,317	8.12.3
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	3	3,104,838	SG	1.467%	45,557	
Deferred Income Tax Expense	41110	3	(763,374)	SG	1.467%	(11,201)	
Accumulated Def Inc Tax Balance	282	3	234,216	SG	1.467%	3,437	

Description of Adjustment:

This adjustment annualizes the Foot Creek II-IV repowering project that will be placed into service by December 31, 2023. Foot Creek II-IV generation will be included in the Company's ECAC filings once placed in-service. This adjustment is necessary to reflect the full costs of the project in rates to match the full benefits that will be included through NPC and PTCs in the Company's ECAC setting rates for recovery of NPC and PTC related expenses.

PacifiCorp
California General Rate Case - December 2023
Foote Creek II-IV Repowering Annualization

Foote Creek II-IV Repowering Capital Addition

<u>Electric Plant in Service</u>			Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Other Plant Wind	Account 343	Factor SG-W	-	-	-	3	3	3	3	3	3	3	3	3	76,719,335
<u>Depreciation Expense*</u>															
Other Plant Wind	Account 403OP	Factor SG-W	-	-	-	0	0	0	0	0	0	0	0	0	134,993
<u>Depreciation Reserve</u>															
Other Plant Wind	Account 108OP	Factor SG-W	-	-	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(134,993)

*Composite Depreciation Rate 4.223%
Ref. Adjustment 6.1

PacifiCorp
California General Rate Case - December 2023
Foote Creek II-IV Repowering Annualization

Foote Creek II-IV Repowering Capital Addition

Electric Plant in Service

Account	Factor	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
Other Plant Wind	343	SG-W	76,719,335	76,719,335	76,719,335	76,719,335	76,719,335	76,719,335	76,719,335	76,719,335	76,719,335	76,719,335	76,719,335

Depreciation Expense*

Account	Factor	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
Other Plant Wind	403OP	SG-W	269,986	269,986	269,986	269,986	269,986	269,986	269,986	269,986	269,986	269,986	269,986

Depreciation Reserve

Account	Factor	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
Other Plant Wind	108OP	SG-W	(404,979)	(674,965)	(944,951)	(1,214,937)	(1,484,923)	(1,754,908)	(2,024,894)	(2,294,880)	(2,564,866)	(2,834,852)	(3,104,838)

*Composite Depreciation Rate
Ref. Adjustment 6.1

4.223%

	13 Mon Avg. Dec 2023	13 Mon Avg. Dec 2024	12 Mon Ending Dec 2023	12 Mon Ending Dec 2024	Adjustment	
343	5,901,489	76,719,335			70,817,846	Ref. 8.12
403OP*			134,993	3,239,831	3,104,838	Ref. 8.12
108OP	(10,384)	(1,754,908)			(1,744,524)	Ref. 8.12
	Ref. 8.4, 6.2		Ref. 6.1			

PacifiCorp
California General Rate Case - December 2023
Foote Creek II-IV Repowering Annualization

Project	Date	Annual Incremental O&M	O&M Adjustment
Foote Creek II-IV	Dec.2023	498,692	498,692
		498,692	498,692
			Ref. 8.12

PacifiCorp
California General Rate Case - December 2023
Carbon Decommissioning Memo Account

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>CALIFORNIA ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove system alloc deferral	403SP	1	(11,539,055)	SG	1.467%	(169,312)	8.13.1
Adjustment to Rate Base:							
Remove M&S Obsolete Inventory	182M	1	(3,448,669)	SG	1.467%	(50,602)	8.13.2
Remove M&S Obsolete Inventory	182M	1	1,517,311	CA	100.000%	1,517,311	8.13.2
Remove Contra Reg Asset-Carbon Plt	182M	1	52,048	CA	100.000%	52,048	8.13.2
Remove Reg Asset - Carbon Decomm	182M	1	(547,673)	CA	100.000%	(547,673)	8.13.2
Adjustment to Tax:							
Remove M&S Obsolete Inventory Sch. M	SCHMDT	1	1,607,055	SG	1.467%	23,580	
Rmv Reg Asset-Carbon Decom-CA Sch M	SCHMDT	1	345,899	CA	100.000%	345,899	
Remove M&S Obsolete Inventory Sch. M	41010	1	395,120	SG	1.467%	5,798	
Rmv Reg Asset-Carbon Decom-CA Sch M	41010	1	85,045	CA	100.000%	85,045	
Remove M&S Obsolete Inventory ADIT	283	1	452,790	SG	1.467%	6,644	
Rmv Contra RA-CarbonPlt Dec/Inv-CA ADIT	283	1	(12,797)	CA	100.000%	(12,797)	
Rmv Reg Asset-Carbon Decom-CA ADIT	283	1	134,654	CA	100.000%	134,654	

Description of Adjustment:

Per Advice Letter 496-E (U 901-E), the Company requested authorization to establish a memorandum account to record the costs associated with the decommissioning of the Carbon Power Plant (Carbon Plant). The proposed Carbon Decommissioning Cost Memorandum Account (CDCMA) was approved on January 20, 2015. The Company requested rate making treatment in Docket No. 18-04-002 in which a 3-year amortization was authorized for Carbon decommissioning costs beginning January 1, 2019. The Company will have fully recovered these costs beginning with the proposed rate effective date of this case. This adjustment removes from the base period all balances associated with the Carbon plant closure.

PacifiCorp
California General Rate Case - December 2023
Carbon Decommissioning Memo Account

On January 1, 2014 new depreciation rates for the Carbon Plant became effective in Utah, Idaho, and Wyoming. The difference in the depreciation in these rates due to the retirement of the Carbon Plant was deferred in those states, to be amortized to expense after the plant was retired. This deferral and amortization of depreciation expense was booked on a company system factor. It should have been allocated situs to Utah, Idaho, and Wyoming, as appropriate. The accounting detail is provided below

Year	Posting period	Account Number	Amount	Text	FERC Account	FERC Location	Actual Allocation
2020	7	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG
2020	7	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG
2020	7	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG
2020	7	565131	37,209	Amortize WY Deferred Carbon Decomm	4032000	114	SG
2020	8	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG
2020	8	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG
2020	8	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG
2020	8	565131	37,209	Amortize WY Deferred Carbon Decomm	4032000	114	SG
2020	9	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG
2020	9	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG
2020	9	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG
2020	9	565131	37,209	Amortize WY Deferred Carbon Decomm	4032000	114	SG
2020	10	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG
2020	10	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG
2020	10	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG
2020	10	565131	37,209	Amortize WY Deferred Carbon Decomm	4032000	114	SG
2020	11	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG
2020	11	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG
2020	11	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG
2020	11	565131	37,209	Amortize WY Deferred Carbon Decomm	4032000	114	SG
2020	12	565131	37,209	Amortize WY Deferred Carbon Decomm	4032000	114	SG
2020	12	565131	96,516	Amortize WY Deferred Carbon Depreciation	4032000	114	SG
2020	12	565131	287,053	Amortize UT Deferred Carbon Depreciation	4032000	109	SG
2020	12	565131	39,887	Amortize ID Deferred Carbon Depreciation	4032000	106	SG
2020	12	565131	8,775,068	Buy down Utah deferred decomm	4032000	109	SG
			<u><u>11,539,055</u></u>				

PacifiCorp
California General Rate Case - December 2023
Carbon Decommissioning Memo Account
Remove Base Period Balances

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Rate Base Accounts

	GL Account	FERC account	Factor	EOP June 2021	
REG ASSET - CARBON PLT DECOM/INVENTORY	187338	182M	SG	3,448,669	Ref. 8.13
REG ASSET - CARBON PLT DECOM/INVENTORY	187338	182M	CA	(1,517,311)	Ref. 8.13
Contra Reg Asset-Carbon Plt Dec/Inv-CA	187311	182M	CA	(52,048)	Ref. 8.13
Reg Asset - Carbon Decomm - CA	187337	182M	CA	547,673	Ref. 8.13

9. ALLOCATION FACTORS

PacifiCorp
California General Rate Case - December 2023
Pro Forma Factors

PacifiCorp
California General Rate Case - December 2023
Pro Forma Factors

13 MONTH AVERAGE FACTORS		2020 PROTOCOL									
DESCRIPTION	FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-REG	Ref #
California	CA	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Oregon	OR	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Washington	WA	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Utah	UT	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Idaho	ID	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Wyoming	WY	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	Situs
FERC	FERC	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	Situs
System Energy	SE	1.4133%	25.0681%	7.3781%	44.2480%	6.4241%	15.4344%	0.0340%	0.0000%	0.0000%	9.4
System Capacity	SC	1.4853%	26.4044%	7.9926%	44.4439%	5.8665%	13.7796%	0.0277%	0.0000%	0.0000%	9.3
System Generation	SG	1.4673%	26.0703%	7.8389%	44.3949%	6.0059%	14.1933%	0.0293%	0.0000%	0.0000%	9.4
System Generation - Cholla Transaction	SGCT	1.4677%	26.0780%	7.8412%	44.4079%	6.0077%	14.1975%	0.0000%	0.0000%	0.0000%	9.4
Division Generation - Utah	DGU	0.0000%	0.0000%	0.0000%	83.9816%	11.3613%	4.6017%	0.0554%	0.0000%	0.0000%	9.4
Division Generation - Pacific	DGP	3.1128%	55.3072%	16.6300%	0.0000%	0.0000%	24.9499%	0.0000%	0.0000%	0.0000%	9.4
System Overhead	SO	2.2525%	27.1983%	7.6547%	43.9464%	5.8309%	13.0968%	0.0205%	0.0000%	0.0000%	9.7
System Net Plant	SNP	2.1103%	26.3570%	7.3781%	45.2749%	5.8515%	12.9972%	0.0211%	0.0099%	0.0000%	9.7
Division Net Plant Distribution	SNPD	3.8117%	26.7650%	6.3011%	48.5297%	5.2522%	9.3404%	0.0000%	0.0000%	0.0000%	9.7
Gross Plant - System	GPS	2.2525%	27.1983%	7.6547%	43.9464%	5.8309%	13.0968%	0.0205%	0.0000%	0.0000%	9.7
Trojan Decommissioning Allocator	TROJD	1.4576%	25.8912%	7.7566%	44.3687%	6.0806%	14.4152%	0.0301%	0.0000%	0.0000%	9.8
Trojan Plant Allocator	TROJP	1.4591%	25.9181%	7.7689%	44.3726%	6.0694%	14.3819%	0.0300%	0.0000%	0.0000%	9.7
Bad Debt Expense	BADDEBT	2.0005%	49.5525%	14.4081%	28.0397%	5.2826%	0.7166%	0.0000%	0.0000%	0.0000%	9.8
Customer Number - System	CN	2.3440%	30.9899%	6.8442%	48.2980%	4.2426%	7.2812%	0.0000%	0.0000%	0.0000%	9.8
Accumulated Investment Tax Credit 1986	CIAC	3.8117%	26.7650%	6.3011%	48.5297%	5.2522%	9.3404%	0.0000%	0.0000%	0.0000%	9.8
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	10.9460%	0.0000%	0.0000%	0.6110%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	11.6100%	0.0000%	0.0000%	1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	15.5000%	0.0000%	0.0000%	1.9770%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	16.7100%	0.0000%	0.0000%	2.8600%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	20.6776%	0.0000%	0.0000%	2.8172%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	17.3435%	0.0000%	0.0000%	0.3860%	Fixed
DIT Balance	DITBAL	2.1848%	24.4632%	6.3062%	44.5570%	5.9057%	14.5643%	0.2072%	0.0000%	1.8115%	9.9
Tax Depreciation	TAXDEPR	1.9019%	26.4097%	4.4419%	44.9600%	5.8445%	13.2875%	0.0237%	0.0000%	3.1308%	9.9
SCHMAT Depreciation Expense	SCHMDEXP	1.8409%	22.5972%	6.6308%	37.8464%	5.0286%	11.5696%	0.0194%	14.4671%	0.0000%	9.9

PacifiCorp
California General Rate Case - December 2023
CP ALLOCATION FACTOR

75.00% Demand Percentage
25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	WYOMING	UTAH	IDAHO	WYOMING	FERC	TOTAL
Jan-23	148.3	2,654.9	838.5	1,009.5	3,327.1	469.1	213.1	2.8	8,663.3
Feb-23	139.4	2,484.3	703.8	980.7	3,269.0	452.8	202.8	2.6	8,235.5
Mar-23	134.7	2,378.8	673.9	960.8	3,124.9	436.5	205.9	2.4	7,917.8
Apr-23	117.2	2,195.9	575.6	908.6	2,918.7	425.7	196.8	2.0	7,340.7
May-23	113.0	1,916.5	576.7	909.7	3,863.3	545.1	185.8	1.4	8,111.6
Jun-23	129.0	2,051.5	684.3	1,002.5	4,585.5	598.6	197.3	2.2	9,250.6
Jul-23	140.2	2,408.8	760.2	1,035.1	4,822.8	637.5	202.3	2.8	10,009.7
Aug-23	131.7	2,473.6	742.9	1,004.7	4,761.3	537.5	197.2	2.8	9,851.8
Sep-23	116.1	2,160.7	660.2	955.3	4,354.9	555.7	190.8	2.3	8,996.0
Oct-23	103.3	1,901.3	602.2	929.0	3,596.2	429.2	199.7	2.2	7,763.0
Nov-23	122.3	2,195.5	695.2	1,024.7	3,540.2	465.6	211.1	2.3	8,257.1
Dec-23	136.1	2,398.0	725.8	1,062.6	3,652.4	494.4	219.0	2.8	8,691.1
Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1,531.2	27,219.8	8,239.4	11,783.3	45,816.4	6,047.7	2,421.9	28.5	103,088.1
Juris % by Division	3.1393%	55.8084%	16.8931%	24.1591%	84.3539%	11.1346%	4.4590%	0.0525%	200.00%
System Capacity Factor (SC)	1.4853%	26.4044%	7.9926%	11.4303%	44.4439%	5.8665%	2.3493%	0.0277%	100.00%

PacifiCorp
California General Rate Case - December 2023
ENERGY ALLOCATION FACTOR

MONTH	CALIFORNIA	OREGON	WASHINGTON	WYOMING	UTAH	IDAHO	WYOMING	FERC	TOTAL
Jan-23	78,390	1,438,180	438,220	668,140	2,264,725	309,560	145,150	2,042	5,344,407
Feb-23	67,180	1,257,950	370,680	606,190	2,009,792	270,310	130,020	1,750	4,713,872
Mar-23	68,700	1,298,140	362,940	659,610	2,080,381	281,240	143,040	1,691	4,895,742
Apr-23	66,270	1,190,510	327,090	624,710	1,991,663	277,990	137,710	1,448	4,617,391
May-23	71,900	1,181,490	334,590	628,150	2,104,660	335,990	137,010	1,462	4,795,252
Jun-23	75,680	1,179,260	343,070	652,110	2,347,253	416,930	131,010	1,490	5,146,803
Jul-23	82,380	1,329,280	397,920	651,420	2,740,570	489,470	134,490	1,996	5,827,526
Aug-23	78,240	1,311,840	392,590	686,160	2,671,048	393,900	134,410	1,991	5,670,179
Sep-23	67,140	1,173,020	350,790	628,020	2,255,352	310,150	131,080	1,577	4,917,129
Oct-23	62,970	1,187,200	361,320	642,140	2,112,749	277,630	138,770	1,570	4,784,349
Nov-23	66,800	1,289,570	385,440	645,700	2,119,345	258,140	134,120	1,690	4,900,805
Dec-23	77,510	1,474,010	441,550	696,010	2,327,066	302,220	141,460	2,062	5,461,888
Load Curtailment	0	0	0	0	0	0	0	0	0
Total	863,160	15,310,450	4,506,200	7,788,360	27,024,604	3,923,530	1,638,270	20,771	61,075,345
System Energy Factor (SE)	1.4133%	25.0681%	7.3781%	12.7521%	44.2480%	6.4241%	2.6824%	0.0340%	100.00%
System Generation Factor (SG)	1.4673%	26.0703%	7.8389%	11.7607%	44.3949%	6.0059%	2.4326%	0.0293%	100.00%
System Generation - Cholla Transaction (SGCT)	1.4677%	26.0780%	7.8412%	11.7642%	44.4079%	6.0077%	2.4333%	0.0000%	100.00%
Divisional Generation - Pacific (DGP)	3.1128%	55.3072%	16.6300%	24.9499%	0.0000%	0.0000%	0.0000%	0.0000%	100.00%
Divisional Generation - Utah (DGU)	0.0000%	0.0000%	0.0000%	0.0000%	83.9816%	11.3613%	4.6017%	0.0554%	100.00%

PacifiCorp
California General Rate Case - December 2023
Pro Forma Factors

Coincident Peaks:

Forecast:

Year	Month	Day	Hour	CA	ID	OR	UT	WA	EWY	WWY	FERC	total
2023	1	12	8	148.3	469.1	2,654.9	3,494.6	838.5	1,009.5	213.1	33.0	8,861.1
2023	2	7	8	139.4	452.8	2,484.3	3,438.5	703.8	980.7	202.8	34.2	8,436.5
2023	3	9	8	134.7	436.5	2,378.8	3,294.9	673.9	960.8	205.9	34.0	8,119.5
2023	4	5	8	117.2	425.7	2,195.9	3,088.1	575.6	908.6	196.8	34.2	7,542.3
2023	5	16	16	113.0	545.1	1,916.5	4,075.0	576.7	909.7	185.8	22.5	8,344.4
2023	6	22	16	129.0	768.6	2,051.5	4,913.2	684.3	1,002.5	197.3	33.6	9,779.7
2023	7	17	16	140.2	783.5	2,408.8	5,176.0	760.2	1,035.1	202.3	34.9	10,541.0
2023	8	24	16	131.7	616.5	2,473.6	5,032.7	742.9	1,004.7	197.2	36.3	10,235.6
2023	9	7	16	116.1	555.7	2,160.7	4,673.3	660.2	955.3	190.8	36.1	9,348.1
2023	10	2	18	103.3	429.2	1,901.3	3,783.0	602.2	929.0	199.7	35.0	7,982.6
2023	11	22	18	122.3	465.6	2,195.5	3,730.5	695.2	1,024.7	211.1	34.5	8,479.4
2023	12	13	18	136.1	494.4	2,398.0	3,923.1	725.8	1,062.6	219.0	36.0	8,994.9
Total 12 CP				1,531.2	6,442.7	27,219.8	48,622.9	8,239.4	11,783.3	2,421.9	404.1	106,665.2

(+)

Add: Reallocate NTUA Resolute

Year	Month	Day	Hour	CA	ID	OR	UT	WA	EWY	WWY	FERC	total
2023	1	12	8				30.2					30.2
2023	2	7	8				31.6					31.6
2023	3	9	8				31.7					31.7
2023	4	5	8				32.2					32.2
2023	5	16	16				21.1					21.1
2023	6	22	16				31.4					31.4
2023	7	17	16				32.1					32.1
2023	8	24	16				33.5					33.5
2023	9	7	16				33.8					33.8
2023	10	2	18				32.8					32.8
2023	11	22	18				32.1					32.1
2023	12	13	18				33.2					33.2
Total 12 CP				-	-	-	375.6	-	-	-	-	375.6

(-)

Subtract: Irrigation Load Control (ID, UT), UT Cool Keeper, MagCorp Buy-through (UT) - Grossed up for Line Losses, Wattsmart (UT), Thermostat (UT), Facebook (UT) and Reallocate NTUA Resolute

Year	Month	Day	Hour	CA	ID	OR	UT	WA	EWY	WWY	FERC	total
2023	1	12	8		-		197.7				30.2	228.0
2023	2	7	8		-		201.0				31.6	232.6
2023	3	9	8		-		201.7				31.7	233.3
2023	4	5	8		-		201.7				32.2	233.8
2023	5	16	16		-		232.8				21.1	254.0
2023	6	22	16		170.0		359.1				31.4	560.5
2023	7	17	16		146.0		385.3				32.1	563.4
2023	8	24	16		79.0		304.9				33.5	417.4
2023	9	7	16		-		352.1				33.8	385.9
2023	10	2	18		-		219.6				32.8	252.4
2023	11	22	18		-		222.4				32.1	254.5
2023	12	13	18		-		303.8				33.2	336.9
Total 12 CP				-	395.0	-	3,182.1	-	-	-	375.6	3,952.7

12 CP for Input:

(=)

Year	Month	Day	Hour	CA	ID	OR	UT	WA	EWY	WWY	FERC	total
2023	1	12	8	148.3	469.1	2,654.9	3,327.1	838.5	1,009.5	213.1	2.8	8,663.3
2023	2	7	8	139.4	452.8	2,484.3	3,269.0	703.8	980.7	202.8	2.6	8,235.5
2023	3	9	8	134.7	436.5	2,378.8	3,124.9	673.9	960.8	205.9	2.4	7,917.8
2023	4	5	8	117.2	425.7	2,195.9	2,918.7	575.6	908.6	196.8	2.0	7,340.7
2023	5	16	16	113.0	545.1	1,916.5	3,863.3	576.7	909.7	185.8	1.4	8,111.6
2023	6	22	16	129.0	598.6	2,051.5	4,585.5	684.3	1,002.5	197.3	2.2	9,250.6
2023	7	17	16	140.2	637.5	2,408.8	4,822.8	760.2	1,035.1	202.3	2.8	10,009.7
2023	8	24	16	131.7	537.5	2,473.6	4,761.3	742.9	1,004.7	197.2	2.8	9,851.8
2023	9	7	16	116.1	555.7	2,160.7	4,354.9	660.2	955.3	190.8	2.3	8,996.0
2023	10	2	18	103.3	429.2	1,901.3	3,596.2	602.2	929.0	199.7	2.2	7,763.0
2023	11	22	18	122.3	465.6	2,195.5	3,540.2	695.2	1,024.7	211.1	2.3	8,257.1
2023	12	13	18	136.1	494.4	2,398.0	3,652.4	725.8	1,062.6	219.0	2.8	8,691.1
Total 12 CP				1,531.2	6,047.7	27,219.8	45,816.4	8,239.4	11,783.3	2,421.9	28.5	103,088.1

System Capacity Factor	1.4853%	5.8665%	26.4044%	44.4439%	7.9926%	11.4303%	2.3493%	0.0277%	100.0000%
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PacifiCorp
California General Rate Case - December 2023

December 2023 Forecast

Energy:
Forecast:

<u>Year</u>	<u>Month</u>	<u>CA</u>	<u>ID</u>	<u>OR</u>	<u>UT</u>	<u>WA</u>	<u>EWY</u>	<u>WWY</u>	<u>FERC</u>	<u>total</u>
2023	1	78,390	309,560	1,438,180	2,298,190	438,220	668,140	145,150	24,441	5,400,271
2023	2	67,180	270,310	1,257,950	2,036,940	370,680	606,190	130,020	23,009	4,762,279
2023	3	68,700	281,240	1,298,140	2,133,840	362,940	659,610	143,040	24,250	4,971,760
2023	4	66,270	277,990	1,190,510	2,052,730	327,090	624,710	137,710	24,189	4,701,199
2023	5	71,900	335,990	1,181,490	2,163,970	334,590	628,150	137,010	24,073	4,877,173
2023	6	75,680	416,930	1,179,260	2,406,360	343,070	652,110	131,010	23,154	5,227,574
2023	7	82,380	489,470	1,329,280	2,803,180	397,920	651,420	134,490	25,094	5,913,234
2023	8	78,240	393,900	1,311,840	2,740,080	392,590	686,160	134,410	25,399	5,762,619
2023	9	67,140	310,150	1,173,020	2,326,440	350,790	628,020	131,080	25,045	5,011,685
2023	10	62,970	277,630	1,187,200	2,185,070	361,320	642,140	138,770	25,385	4,880,485
2023	11	66,800	258,140	1,289,570	2,192,300	385,440	645,700	134,120	24,930	4,997,000
2023	12	77,510	302,220	1,474,010	2,373,950	441,550	696,010	141,460	26,141	5,532,851
Total Energy		863,160	3,923,530	15,310,450	27,713,050	4,506,200	7,788,360	1,638,270	295,110	62,038,130

(+)

Add: Reallocate NTUA Resolute (UT)

<u>Year</u>	<u>Month</u>	<u>CA</u>	<u>ID</u>	<u>OR</u>	<u>UT</u>	<u>WA</u>	<u>EWY</u>	<u>WWY</u>	<u>FERC</u>	<u>total</u>
2023	1				22,398					22,398
2023	2				21,260					21,260
2023	3				22,559					22,559
2023	4				22,741					22,741
2023	5				22,610					22,610
2023	6				21,664					21,664
2023	7				23,098					23,098
2023	8				23,408					23,408
2023	9				23,468					23,468
2023	10				23,815					23,815
2023	11				23,240					23,240
2023	12				24,079					24,079
Total Energy		-	-	-	274,339	-	-	-	-	274,339

(-)

Subtract: MagCorp Buy-through (UT) - Grossed up for Line Losses, Facebook (UT) and Reallocate NTUA Resolute (FERC)

<u>Year</u>	<u>Month</u>	<u>CA</u>	<u>ID</u>	<u>OR</u>	<u>UT</u>	<u>WA</u>	<u>EWY</u>	<u>WWY</u>	<u>FERC</u>	<u>total</u>
2023	1				55,864				22,398	78,262
2023	2				48,407				21,260	69,667
2023	3				76,018				22,559	98,577
2023	4				83,808				22,741	106,548
2023	5				81,921				22,610	104,531
2023	6				80,771				21,664	102,435
2023	7				85,708				23,098	108,807
2023	8				92,440				23,408	115,848
2023	9				94,556				23,468	118,024
2023	10				96,135				23,815	119,950
2023	11				96,195				23,240	119,434
2023	12				70,963				24,079	95,041
Total Energy		-	-	-	962,785	-	-	-	274,339	1,237,124

Energy for Input:

(=)

<u>Year</u>	<u>Month</u>	<u>CA</u>	<u>ID</u>	<u>OR</u>	<u>UT</u>	<u>WA</u>	<u>EWY</u>	<u>WWY</u>	<u>FERC</u>	<u>total</u>
2023	1	78,390	309,560	1,438,180	2,264,725	438,220	668,140	145,150	2,042	5,344,407
2023	2	67,180	270,310	1,257,950	2,009,792	370,680	606,190	130,020	1,750	4,713,872
2023	3	68,700	281,240	1,298,140	2,080,381	362,940	659,610	143,040	1,691	4,895,742
2023	4	66,270	277,990	1,190,510	1,991,663	327,090	624,710	137,710	1,448	4,617,391
2023	5	71,900	335,990	1,181,490	2,104,660	334,590	628,150	137,010	1,462	4,795,252
2023	6	75,680	416,930	1,179,260	2,347,253	343,070	652,110	131,010	1,490	5,146,803
2023	7	82,380	489,470	1,329,280	2,740,570	397,920	651,420	134,490	1,996	5,827,526
2023	8	78,240	393,900	1,311,840	2,671,048	392,590	686,160	134,410	1,991	5,670,179
2023	9	67,140	310,150	1,173,020	2,255,352	350,790	628,020	131,080	1,577	4,917,129
2023	10	62,970	277,630	1,187,200	2,112,749	361,320	642,140	138,770	1,570	4,784,349
2023	11	66,800	258,140	1,289,570	2,119,345	385,440	645,700	134,120	1,690	4,900,805
2023	12	77,510	302,220	1,474,010	2,327,066	441,550	696,010	141,460	2,062	5,461,888
Total Energy		863,160	3,923,530	15,310,450	27,024,604	4,506,200	7,788,360	1,638,270	20,771	61,075,345

System Energy Factor	1.4133%	6.4241%	25.0681%	44.2480%	7.3781%	12.7521%	2.6824%	0.0340%	100.000%
System Generation Factor	1.4673%	6.0059%	26.0703%	44.3949%	7.8389%	11.7607%	2.4326%	0.0293%	100.000%

PacificCorp
California General Rate Case - December 2023
13 Month Average Factors
Calculation of Allocation Factors - 2020 Protocol

DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	Other	Non-Regulated
GROSS PLANT:												
PRODUCTION PLANT		13,793,082,529	202,373,912	3,596,122,363	1,081,171,083	1,622,076,006	6,123,441,500	828,352,601	335,509,115	4,035,949	0	0
TRANSMISSION PLANT		8,141,057,832	119,453,426	2,122,401,621	638,173,113	957,448,188	3,614,217,052	488,944,226	198,037,942	2,382,263	0	0
DISTRIBUTION PLANT		8,657,067,257	365,803,256	2,554,326,987	630,100,801	725,369,853	3,772,827,015	453,588,362	155,050,984	0	0	0
GENERAL PLANT		1,566,315,490	38,945,476	462,725,543	110,360,149	183,805,363	632,641,011	101,965,054	35,680,422	192,473	0	0
INTANGIBLE PLANT		1,098,950,247	22,522,895	309,623,843	85,863,660	119,974,819	471,881,795	66,287,900	22,576,993	218,343	0	0
TOTAL GROSS PLANT		33,256,473,355	749,098,965	9,045,200,357	2,545,668,805	3,608,674,230	14,615,008,374	1,939,138,142	746,855,455	6,829,027	0	0
GPS												
GROSS PLANT-SYSTEM FACTOR		100.0000%	2.2525%	27.1983%	7.6547%	10.8510%	43.9464%	5.8309%	2.2457%	0.0205%	0.0000%	0.0000%
ACCUMULATED DEPRECIATION AND AMORTIZATION												
PRODUCTION PLANT		(5,032,895,035)	(73,744,779)	(1,310,268,321)	(395,762,086)	(591,082,299)	(2,239,774,762)	(300,637,490)	(122,259,067)	(1,470,694)	2,104,465	0
TRANSMISSION PLANT		(2,230,992,163)	(32,735,262)	(581,627,293)	(174,886,269)	(262,381,065)	(990,447,453)	(133,991,278)	(54,270,724)	(652,840)	0	0
DISTRIBUTION PLANT		(3,351,740,151)	(163,581,821)	(1,134,357,924)	(295,805,395)	(322,733,729)	(1,198,166,899)	(174,943,753)	(62,150,629)	0	0	0
GENERAL PLANT		(609,649,178)	(14,098,937)	(193,053,397)	(50,407,115)	(66,243,705)	(231,232,979)	(40,357,720)	(14,185,496)	(69,828)	0	0
INTANGIBLE PLANT		(750,117,135)	(15,839,506)	(216,828,953)	(58,672,836)	(79,010,347)	(320,399,825)	(43,946,345)	(15,276,598)	(142,727)	0	0
		(11,975,393,682)	(300,000,306)	(3,436,135,887)	(975,533,701)	(1,321,451,146)	(4,980,021,918)	(693,876,586)	(268,142,514)	(2,336,089)	2,104,465	0
NET PLANT		21,281,079,674	449,098,659	5,609,064,469	1,570,135,105	2,287,223,085	9,634,986,456	1,245,261,556	478,712,941	4,492,938	2,104,465	0
SNP												
SYSTEM NET PLANT FACTOR (SNP)		100.0000%	2.1103%	26.3570%	7.3781%	10.7477%	45.2749%	5.8515%	2.2495%	0.0211%	0.0099%	0.0000%
TOTAL GROSS PLANT (LESS SO FACTOR)		32,351,650,159	728,717,906	8,799,103,694	2,476,407,698	3,510,491,476	14,217,371,545	1,886,379,176	726,535,437	6,643,227	0	0
SO												
SYSTEM OVERHEAD FACTOR (SO)		100.0000%	2.2525%	27.1983%	7.6547%	10.8510%	43.9464%	5.8309%	2.2457%	0.0205%	0.0000%	0.0000%
DISTRIBUTION -												
DISTRIBUTION PLANT - PACIFIC POWER	S	8,657,067,257	365,803,256	2,554,326,987	630,100,801	725,369,853	3,772,827,015	453,588,362	155,050,984	0		
LESS ACCUMULATED DEPRECIATION	S	(3,351,740,151)	(163,581,821)	(1,134,357,924)	(295,805,395)	(322,733,729)	(1,198,166,899)	(174,943,753)	(62,150,629)	0		
		5,305,327,106	202,221,435	1,419,969,063	334,295,405	402,636,124	2,574,660,116	278,644,608	92,900,355	0		
SNPD												
SYSTEM NET PLANT DISTRIBUTION (SNPD)		100.0000%	3.8117%	26.7650%	6.3011%	7.5893%	48.5297%	5.2522%	1.7511%	0.0000%		
TROJAN ALLOCATORS:												
Account 182.22												
Pre-merger	SG	17,094,202	250,823	4,456,517	1,340,005	2,010,404	7,588,959	1,026,662	415,631	5,002	0	0
(108) SG		(8,434,030)	(123,752)	(2,198,780)	(661,139)	(991,904)	(3,744,282)	(508,540)	(205,165)	(2,468)	0	0
Post-merger	SG	3,485,613	51,144	908,711	273,235	409,934	1,547,436	209,343	84,790	1,020	0	0
(108) SG		(240,609)	(3,530)	(62,728)	(18,861)	(28,297)	(106,818)	(14,451)	(5,853)	(70)	0	0
(107) SG		1,778,549	26,097	463,674	139,419	209,170	789,586	106,818	43,265	520	0	0
(120) SE		1,975,759	27,923	495,286	145,773	251,950	874,233	126,924	52,997	672	0	0
(228) SG		7,220,849	105,951	1,882,500	566,038	849,225	3,205,691	433,677	175,653	2,113	0	0
(228) SG		1,472,376	21,604	383,853	115,419	173,162	653,660	88,430	35,817	431	0	0
(228) SNNP		3,531,000	51,810	920,544	276,793	415,272	1,567,585	212,069	85,894	1,033	0	0
(228) SE		1,743,025	24,634	436,944	128,602	222,271	771,253	111,973	46,754	593	0	0
Total Acct 182.22		29,626,734	432,703	7,686,521	2,305,286	3,521,186	13,147,303	1,794,905	729,984	8,846	0	0
Revised Study	SNNP	112,680	1,653	29,376	8,833	13,252	50,024	6,767	2,741	33	0	0
(228) SE		941,950	13,312	236,129	69,498	120,118	416,794	60,512	25,267	320	0	0
December 1993 Adj.		1,054,630	14,966	265,505	78,331	133,370	466,818	67,279	28,008	353	0	0
Adjusted Acct 182.22		30,681,364	447,668	7,952,026	2,383,617	3,654,556	13,614,121	1,862,184	757,992	9,199	0	0
TROJP												
TROJAN PLANT ALLOCATOR (TROJP)		100.0000%	1.4591%	25.9181%	7.7689%	11.9113%	44.3726%	6.0694%	2.4705%	0.0300%	0.0000%	0.0000%

PacifiCorp
California General Rate Case - December 2023
13 Month Average Factors
Calculation of Allocation Factors - 2020 Protocol

DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	Other	Non-Regulated
Account 228.42												
Plant - Premerger	SG	7,220,849	105,951	1,882,500	566,038	849,225	3,205,691	433,677	175,653	2,113	0	0
- Postmerger	SG	1,472,376	21,604	383,853	115,419	173,162	653,660	88,430	35,817	431	0	0
Storage Facility	SE	1,743,025	24,634	436,944	128,602	222,271	771,253	111,973	46,754	593	0	0
Transition Costs	SNNP	3,531,000	51,810	920,544	276,793	415,272	1,567,585	212,069	85,894	1,033	0	0
Total Acct 228.42		13,967,250	203,999	3,623,841	1,086,853	1,659,930	6,198,190	846,149	344,119	4,170	0	0
Transition Costs	SNNP	112,680	1,653	29,376	8,833	13,252	50,024	6,767	2,741	33	0	0
Storage Facility	SE	941,950	13,312	236,129	69,498	120,118	416,794	60,512	25,267	320	0	0
December 1993 Adj.		1,054,630	14,966	265,505	78,331	133,370	466,818	67,279	28,008	353	0	0
Adjusted Acct 228.42		15,021,880	218,965	3,889,346	1,165,183	1,793,300	6,665,008	913,428	372,126	4,523	0	0
TROJD		100.0000%	1.4576%	25.8912%	7.7566%	11.9379%	44.3687%	6.0806%	2.4772%	0.0301%	0.0000%	0.0000%
TROJAN DECOMMISSIONING ALLOCATOR (TROJD)												
CUSTOMER FACTORS												
Account 904 Balance		13,247,065	265,005	6,564,253	1,908,655	93,658	3,714,434	699,789	1,271	0	0	0
BADDEBT		100.0000%	2.0005%	49.5525%	14.4081%	0.7070%	28.0397%	5.2826%	0.0096%	0.0000%	0.0000%	0.0000%
BAD DEBT EXPENSE ALLOCATION FACTOR (BADDEBT)												
Total Electric Customers		2,038,430	47,782	631,708	139,515	131,776	984,520	86,483	16,647	0	0	0
CN		100.0000%	2.3440%	30.9899%	6.8442%	6.4646%	48.2980%	4.2426%	0.8166%	0.0000%	0.0000%	0.0000%
Customer System factor - CN												
TAX BALANCES ALLOCATION FACTORS												
CIAC												
TOTAL NET DISTRIBUTION PLANT		5,305,327,106	202,221,435	1,419,969,063	334,295,405	402,636,124	2,574,660,116	278,644,608	92,900,355	0	0	0
CIAC FACTOR: Same as (SNPD Factor)		100%	3.81%	26.76%	6.30%	7.59%	48.53%	5.25%	1.75%	0.00%	0.00%	0.00%
DEFERRED TAXES:												
Pacific Power												
Production	S	(4,349,402)	468,901	1,431,767	1,826,359	89,898	(7,592,625)	(152,348)	(415,282)	(6,071)	0	0
Transmission	S	8,160,089	325,899	4,555,414	1,265,919	1,825,969	209,709	(14,833)	(7,759)	(128)	0	0
Distribution	S	(2,545,761)	721,849	(632,519)	1,147,165	(268,891)	(3,360,768)	(10,960)	(141,638)	0	0	0
General	S	(805,521)	(2,953)	(302,710)	(11,031)	(118,711)	(344,410)	(8,276)	(17,198)	(232)	0	0
Mining Plant	S	5,219	80	1,311	400	709	2,226	329	156	9	0	0
Non-Regulated Plant	NUTIL	(2,416,451)	0	0	0	0	0	0	0	0	0	(2,416,451)
Total Pacific Power		(1,951,828)	1,513,776	5,053,262	4,228,811	1,528,874	(11,085,868)	(186,088)	(581,722)	(6,422)	0	(2,416,451)
Rocky Mountain Power												
Production	S	4,159,394	(63,931)	(5,489,678)	(343,345)	(2,461,775)	10,521,820	1,445,542	422,252	128,509	0	0
Transmission	S	18,500,601	(1,678)	(227,196)	(8,199)	(100,815)	16,181,239	1,940,549	628,964	87,737	0	0
Distribution	S	19,040,430	374,205	2,323,142	706,648	702,691	12,714,298	1,608,235	613,210	0	0	0
General	S	(1,273,079)	(19,808)	(376,417)	(71,848)	(153,482)	(495,829)	(111,007)	(43,737)	(949)	0	0
Mining Plant	S	(7,460)	(100)	(1,843)	(572)	(914)	(3,447)	(525)	(69)	10	0	0
Non-Regulated Plant	NUTIL	0	0	0	0	0	0	0	0	0	0	0
Total Rocky Mountain Power		40,419,886	288,688	(3,771,992)	282,683	(2,014,295)	38,918,080	4,880,794	1,620,620	215,307	0	0

PacifiCorp
California General Rate Case - December 2023
13 Month Average Factors
Calculation of Allocation Factors - 2020 Protocol

DESCRIPTION OF FACTOR		TOTAL	California	Oregon	Washington	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	Other	Non-Regulated
PacifiCorp												
Prod / Other Prod	S	201,415,866	3,574,055	56,780,026	16,384,713	25,519,137	82,579,284	11,194,505	4,700,675	683,471	0	0
OREGON EXTRA BOOK DEPR	S	65,295	1,035	17,220	(0)	8,327	27,627	3,672	1,778	197	0	5,439
Cholla Unit 4	S	5,076,586	78,501	1,311,363	(1,099)	622,803	2,209,563	292,174	127,342	12,047	0	423,891
Gadsby Unit 4, 5 & 6	S	20,412,703	398,320	6,052,425	1,728,099	2,565,940	8,093,112	1,081,951	427,851	65,006	0	0
Hydro-PPL	S	6,209,185	124,985	1,849,673	540,490	762,545	2,459,238	323,887	130,550	17,816	0	0
Hydro-UPL	S	173,854,203	3,144,070	50,590,154	14,199,142	21,871,635	70,350,661	9,377,231	3,788,658	532,654	0	0
Transmission	S	669,013,369	23,441,538	189,501,130	43,421,752	54,228,418	314,080,996	32,825,482	11,509,391	0	0	4,861
Distribution	S	5,218,463	151,692	2,265,016	266,134	844,917	1,255,673	275,029	119,300	40,703	0	0
General/ Intangibles	S	1,966	29	493	151	265	841	126	60	1	0	0
Mining	S	(3,001)	(18)	(706)	0	(386)	(1,162)	(187)	(81)	(1)	0	(460)
WCA - CAEE 2007+	S	1,519,765,498	23,833,468	400,112,661	(423,655)	189,784,118	648,356,473	86,254,785	39,037,071	3,586,383	0	129,224,194
WCA - CAGE 2007+	S	373,581,042	5,880,824	98,890,328	80,287,813	46,364,491	158,412,485	21,178,359	9,336,882	873,362	0	(47,643,502)
WCA - CAGW 2007+	S	(51,824,378)	0	0	0	0	(51,824,378)	0	0	0	0	0
WCA_CAGW 2007+ -Marengo	S	(8,496,901)	0	0	0	0	0	0	0	0	0	(8,496,901)
WCA CAGW 2007+ -Goodnoe	S	144,948,307	3,178,224	39,910,091	9,759,863	16,531,592	62,280,350	8,220,362	3,346,800	145,604	0	1,575,422
WCA - General 2007+	S	107,482,603	1,696,346	28,520,663	23,592,642	13,601,879	46,492,527	6,208,145	2,877,899	216,010	0	(15,723,508)
WCA - JBG 2007+	S	(123,478,470)	0	(123,478,470)	0	0	0	0	0	0	0	0
Non-Regulated Plant	NUTIL	0	0	0	0	0	0	0	0	0	0	0
Total PC (Post Merger)		3,043,242,339	65,503,072	752,322,068	189,756,044	372,705,679	1,344,773,290	177,235,521	75,404,176	6,173,251	0	59,369,238
Total Deferred Taxes		3,081,710,397	67,305,536	753,603,338	194,267,538	372,220,259	1,372,605,502	181,930,228	76,443,074	6,382,136	0	56,952,786
DITBAL												
DEFERRED INCOME TAX BALANCE (DITBAL)		100.0000%	2.1840%	24.4541%	6.3039%	12.0784%	44.5404%	5.9035%	2.4805%	0.2071%	0.0000%	1.8481%
Current Total M Difference		1,383,505,094	26,312,380	365,379,467	61,454,308	149,514,001	622,023,458	80,859,265	34,319,143	328,367	-	43,314,704
TAXDEPR												
TAX DEPRECIATION (TAXDEPR)		100.0000%	1.9019%	26.4097%	4.4419%	10.8069%	44.9600%	5.8445%	2.4806%	0.0237%	0.0000%	3.1308%
SCHMD												
Depreciation Expense :												
Steam	Acct 403.1	584,076,856	5,917,910	105,147,104	31,616,097	47,433,484	179,053,979	24,223,064	9,811,110	118,021	180,756,088	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	35,648,277	523,066	9,293,628	2,794,449	4,192,499	15,826,028	2,141,002	867,174	10,432	0	0
Other	Acct 403.4	221,928,060	3,254,804	57,830,087	17,388,607	26,088,046	98,483,075	13,322,496	5,396,034	64,911	0	0
Transmission	Acct 403.5	139,834,746	2,051,790	36,455,396	10,961,570	16,445,593	62,079,540	8,398,342	3,401,595	40,919	0	0
Distribution	Acct 403.6	215,400,947	10,080,881	57,949,759	16,303,496	19,847,495	95,817,645	11,616,159	3,785,512	0	0	0
General	Acct 403.7&8	52,640,009	1,172,189	15,660,400	3,783,391	6,119,848	21,603,085	3,127,714	1,165,507	7,874	0	0
Mining	Acct 403.9	0	0	0	0	0	0	0	0	0	0	0
Experimental	Acct 403.4	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :		1,249,428,895	23,000,640	282,336,374	82,847,610	120,126,966	472,863,352	62,828,777	24,426,932	242,156	180,756,088	0
Schedule M Depreciation Factor		100.0000%	1.8409%	22.5972%	6.6308%	9.6145%	37.8464%	5.0286%	1.9550%	0.0194%	14.4671%	0.0000%

B1. REVENUE



Electric Operations Revenue (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	49,219	49,219	-	-	-	-	-		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	83,945	-	-	-	-	83,945	-		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	644,819	-	-	-	-	-	-		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	840,427	-	-	-	840,427	-	-		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	150,855	-	-	150,855	-	-	-		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	98,999	-	-	-	98,999	-	-		
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYUJ	12,567	-	-	-	12,567	-	-		
4401000	RESIDENTIAL SALES	301106	Residential-Alt Revenue Program Adjs	WA	8,093	-	-	-	-	-	-		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	(611)	(611)	-	-	-	-	-		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	(378)	-	-	-	-	(378)	-		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	(2,553)	-	(2,553)	-	-	-	-		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	58,492	-	-	-	-	58,492	-		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	(2,550)	-	-	(2,550)	-	-	-		
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	(337)	-	-	-	(337)	-	-		
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	6,589	-	-	-	-	6,589	-		
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	56	-	-	56	-	-	-		
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	(102)	-	-	-	(102)	-	-		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	(54)	(54)	-	-	-	-	-		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	852	-	-	-	-	852	-		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	(1,454)	-	(1,454)	-	-	-	-		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	17,585	-	-	-	17,585	-	-		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	(1,665)	-	-	(1,665)	-	-	-		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	(1,275)	-	-	-	(1,275)	-	-		
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYUJ	911	-	-	-	911	-	-		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	CA	1,239	1,239	-	-	-	-	-		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	IDU	109	-	-	-	-	109	-		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	OR	18,778	-	18,778	-	-	-	-		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	UT	1,133	-	-	-	-	1,133	-		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WA	445	-	-	445	-	-	-		
4401000	RESIDENTIAL SALES	301110	Residential - Income Tax Deferral Adjs	WYP	34	-	-	-	34	-	-		
4401000	RESIDENTIAL SALES	301111	Residential-OR Corp Adj Tax Rev Adj	OTHER	2,761	-	-	-	-	-	2,761		
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	OR	(716)	-	(716)	-	-	-	-		
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	UT	(1,449)	-	-	-	-	(1,449)	-		
4401000	RESIDENTIAL SALES	301112	Residential - Customer Bill Credits	WA	(70)	-	-	(70)	-	-	-		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	1	1	-	-	-	-	-		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	(11)	-	-	-	-	(11)	-		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	OR	(31)	-	(31)	-	-	-	-		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	(111)	-	-	-	-	(111)	-		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	(1)	-	-	(1)	-	-	-		
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	(13)	-	-	-	(13)	-	-		
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	3,744	-	-	-	-	-	3,744		
4401000	RESIDENTIAL SALES	301168	Community Solar Revenue-Residential	OTHER	234	-	-	-	-	-	234		
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	37,173	-	-	-	-	-	37,173		
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	23	-	-	-	-	-	23		
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	7,078	-	-	-	-	-	7,078		
4401000	RESIDENTIAL SALES	301180	Other Cust Retail Revenue-Residential	OTHER	62	-	-	-	-	-	62		
4401000 Total					2,032,842	49,794	658,843	155,162	110,785	922,667	84,518	-	51,074
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	31,198	31,198	-	-	-	-	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	46,072	-	-	-	-	46,072	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	468,560	-	468,560	-	-	-	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	731,595	-	-	-	-	731,595	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	122,804	-	-	122,804	-	-	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	104,280	-	-	-	104,280	-	-	-	
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYUJ	10,692	-	-	-	10,692	-	-	-	
4421000	COMMERCIAL SALES	301206	Commercial-Alt Revenue Program Adjs	WA	4,909	-	-	4,909	-	-	-	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	CA	(350)	(350)	-	-	-	-	-	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	IDU	(235)	-	-	-	-	(235)	-	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	OR	1,031	-	1,031	-	-	-	-	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	UT	63,733	-	-	-	-	63,733	-	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WA	(3,432)	-	-	(3,432)	-	-	-	-	
4421000	COMMERCIAL SALES	301207	Commercial Revenue Acctg Adjustments	WYP	(549)	-	-	-	-	(549)	-	-	
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	UT	8,013	-	-	-	-	8,013	-	-	
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WA	53	-	-	-	53	-	-	-	
4421000	COMMERCIAL SALES	301208	Commercial Revenue Adj - Deferred NPC Me	WYP	(136)	-	-	-	-	(136)	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	CA	(508)	(508)	-	-	-	-	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	IDU	(61)	-	-	-	-	(61)	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	OR	9,873	-	9,873	-	-	-	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	UT	9,650	-	-	-	-	9,650	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WA	1,276	-	-	1,276	-	-	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYP	(1,047)	-	-	-	-	(1,047)	-	-	
4421000	COMMERCIAL SALES	301209	UNBILLED REVENUE - COMMERCIAL	WYUJ	61	-	-	-	-	61	-	-	
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	CA	788	788	-	-	-	-	-	-	
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	IDU	75	-	-	-	-	75	-	-	



Electric Operations Revenue (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	OR	17,786	-	17,786	-	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	UT	1,446	-	-	-	1,446	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WA	412	-	412	-	-	-	-
4421000	COMMERCIAL SALES	301210	Commercial - Income Tax Deferral Adjs	WYP	46	-	-	46	-	-	-
4421000	COMMERCIAL SALES	301211	Commercial-OR Corp Act Tax All Rev Adj	OTHER	1,986	-	-	-	-	-	1,986
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	OR	(80)	-	(80)	-	-	-	-
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	UT	(100)	-	-	-	(100)	-	-
4421000	COMMERCIAL SALES	301212	Commercial - Customer Bill Credits	WA	(14)	-	(14)	-	-	-	-
4421000	COMMERCIAL SALES	301265	Solar Feed-In Revenue - Commercial	OTHER	3,876	-	-	-	-	-	3,876
4421000	COMMERCIAL SALES	301268	Community Solar Revenue-Commercial	OTHER	170	-	-	-	-	-	170
4421000	COMMERCIAL SALES	301270	DSM Revenue - Commercial	OTHER	25,628	-	-	-	-	-	25,628
4421000	COMMERCIAL SALES	301271	DSM Revenue - Small Commercial	OTHER	1,401	-	-	-	-	-	1,401
4421000	COMMERCIAL SALES	301272	DSM Revenue - Large Commercial	OTHER	75	-	-	-	-	-	75
4421000	COMMERCIAL SALES	301280	Blue Sky Revenue - Commercial	OTHER	2,343	-	-	-	-	-	2,343
4421000	COMMERCIAL SALES	301290	Other Cust Retail Revenue-Commercial	OTHER	81	-	-	-	-	-	81
4421000 Total					1,663,402	31,128	497,170	126,008	113,348	814,337	45,851
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	5,530	5,530	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	12,866	-	-	-	-	12,866	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	109,707	-	109,707	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	326,520	-	-	-	326,520	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	54,593	-	54,593	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	303,636	-	-	303,636	-	-	-
4422000	IND SLS/EXCL IRRIG	301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	65,983	-	-	65,983	-	-	-
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	IDU	98,623	-	-	-	-	98,623	-
4422000	IND SLS/EXCL IRRIG	301304	SPECIAL CONTRACTS-SITUS	UT	122,915	-	-	-	122,915	-	-
4422000	IND SLS/EXCL IRRIG	301306	Industrial-Alt Revenue Program Adjs	WA	(1,642)	-	(1,642)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	CA	(57)	(57)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	IDU	(418)	-	-	-	-	(418)	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	OR	(485)	-	(485)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	UT	64,345	-	-	-	64,345	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WA	936	-	936	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301307	Industrial Revenue Acctg Adjustments	WYP	(3,175)	-	-	(3,175)	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	UT	7,216	-	-	-	7,216	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WA	27	-	27	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301308	Industrial Revenue Adj - Deferred NPC Me	WYP	(652)	-	-	(652)	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	CA	(8)	(8)	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	(3,426)	-	-	-	-	(3,426)	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	1,390	-	1,390	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	11,670	-	-	-	11,670	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	17	-	17	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	3,767	-	-	3,767	-	-	-
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	1,925	-	-	1,925	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	CA	189	189	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	IDU	245	-	-	-	-	245	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	OR	5,575	-	5,575	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	UT	1,279	-	-	-	1,279	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WA	134	-	134	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301310	Industrial - Income Tax Deferral Adjs	WYP	233	-	-	233	-	-	-
4422000	IND SLS/EXCL IRRIG	301311	Industrial-OR Corp Act Tax Rev Adj	OTHER	466	-	-	-	-	-	466
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	OR	(5)	-	(5)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	UT	(32)	-	-	-	(32)	-	-
4422000	IND SLS/EXCL IRRIG	301312	Industrial - Customer Bill Credits	WA	(4)	-	(4)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	2,241	-	-	-	-	-	2,241
4422000	IND SLS/EXCL IRRIG	301368	Community Solar Revenue-Industrial	OTHER	47	-	-	-	-	-	47
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OTHER	10,533	-	-	-	-	-	10,533
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	323	-	-	-	-	-	323
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	1,994	-	-	-	-	-	1,994
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	842	-	-	-	-	-	842
4422000	IND SLS/EXCL IRRIG	301390	Other Cust Retail Revenue-Industrial	OTHER	26	-	-	-	-	-	26
4422000 Total					1,205,885	5,654	116,182	54,060	371,716	533,913	107,889
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	14,463	14,463	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	62,030	-	-	-	-	62,030	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	28,017	-	28,017	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	21,631	-	-	-	21,631	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	15,395	-	15,395	-	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	2,105	-	-	2,105	-	-	-
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	642	-	-	642	-	-	-
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	OR	(3)	-	(3)	-	-	-	-
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	UT	(1)	-	-	-	(1)	-	-
4423000	INDUST SALES-IRRIG	301453	Irrigation - Customer Bill Credits	WA	(3)	-	(3)	-	-	-	-
4423000	INDUST SALES-IRRIG	301454	Irrigation-OR Corp Act Tax Rev Adj	OTHER	121	-	-	-	-	-	121
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	CA	312	312	-	-	-	-	-
4423000	INDUST SALES-IRRIG	301455	Irrigation - Income Tax Deferral Adjs	IDU	94	-	-	-	-	94	-



Electric Operations Revenue (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4423000	INDUST SALES-IRRI	301455	Irrigation - Income Tax Deferral Adjs	OR	1,001	-	1,001	-	-	-	-
4423000	INDUST SALES-IRRI	301455	Irrigation - Income Tax Deferral Adjs	UT	33	-	-	-	33	-	-
4423000	INDUST SALES-IRRI	301455	Irrigation - Income Tax Deferral Adjs	WA	24	-	24	-	-	-	-
4423000	INDUST SALES-IRRI	301455	Irrigation - Income Tax Deferral Adjs	WYP	1	-	-	1	-	-	-
4423000	INDUST SALES-IRRI	301456	Irrigation-Alt Revenue Program Adjs	WA	(1,411)	-	(1,411)	-	-	-	-
4423000	INDUST SALES-IRRI	301457	Irrigation Revenue Acctg Adjustments	CA	(159)	(159)	-	-	-	-	-
4423000	INDUST SALES-IRRI	301457	Irrigation Revenue Acctg Adjustments	IDU	(297)	-	-	-	(297)	-	-
4423000	INDUST SALES-IRRI	301457	Irrigation Revenue Acctg Adjustments	OR	(75)	-	(75)	-	-	-	-
4423000	INDUST SALES-IRRI	301457	Irrigation Revenue Acctg Adjustments	UT	4,613	-	-	-	4,613	-	-
4423000	INDUST SALES-IRRI	301457	Irrigation Revenue Acctg Adjustments	WA	90	-	90	-	-	-	-
4423000	INDUST SALES-IRRI	301457	Irrigation Revenue Acctg Adjustments	WYP	(8)	-	-	(8)	-	-	-
4423000	INDUST SALES-IRRI	301458	Irrigation Revenue Adj - Deferred NPC Me	UT	244	-	-	-	244	-	-
4423000	INDUST SALES-IRRI	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	6	-	6	-	-	-	-
4423000	INDUST SALES-IRRI	301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	(3)	-	-	(3)	-	-	-
4423000	INDUST SALES-IRRI	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	447	447	-	-	-	-	-
4423000	INDUST SALES-IRRI	301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	6,653	-	-	-	6,653	-	-
4423000	INDUST SALES-IRRI	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	1,205	-	1,205	-	-	-	-
4423000	INDUST SALES-IRRI	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	702	-	-	-	702	-	-
4423000	INDUST SALES-IRRI	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	776	-	776	-	-	-	-
4423000	INDUST SALES-IRRI	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	168	-	-	168	-	-	-
4423000	INDUST SALES-IRRI	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYU	24	-	-	24	-	-	-
4423000	INDUST SALES-IRRI	301461	Unbilled Revenue-Irrigation Demand Chrg	CA	24	24	-	-	-	-	-
4423000	INDUST SALES-IRRI	301461	Unbilled Revenue-Irrigation Demand Chrg	OR	193	-	193	-	-	-	-
4423000	INDUST SALES-IRRI	301461	Unbilled Revenue-Irrigation Demand Chrg	WA	(66)	-	(66)	-	-	-	-
4423000	INDUST SALES-IRRI	301465	Solar Feed-In Revenue - Irrigation	OTHER	119	-	-	-	-	-	119
4423000	INDUST SALES-IRRI	301468	Community Solar Revenue-Irrigation	OTHER	8	-	-	-	-	-	8
4423000	INDUST SALES-IRRI	301470	DSM Revenue - Irrigation	OTHER	3,315	-	-	-	-	-	3,315
4423000	INDUST SALES-IRRI	301480	Blue Sky Revenue - Irrigation	OTHER	4	-	-	-	-	-	4
4423000	INDUST SALES-IRRI	301490	Other Cust Retail Revenue-Irrigation	OTHER	7	-	-	-	-	-	7
4423000 Total					162,438	15,087	30,338	14,811	2,929	27,221	68,479
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	356	356	-	-	-	-	3,573
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	538	-	-	-	538	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	5,730	-	5,730	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	7,041	-	-	-	7,041	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	724	-	724	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	1,533	-	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	334	-	-	334	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	(4)	(4)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	(3)	-	-	-	(3)	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	(12)	-	(12)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	487	-	-	-	487	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	(18)	-	(18)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYP	(4)	-	-	(4)	-	-	-
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	UT	59	-	-	-	59	-	-
4441000	PUB ST/HWY LIGHT	301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WYP	(1)	-	-	(1)	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	(2)	(2)	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	(6)	-	-	-	(6)	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	(41)	-	(41)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	(98)	-	-	-	(98)	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	15	-	15	-	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	(3)	-	-	(3)	-	-	-
4441000	PUB ST/HWY LIGHT	301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	20	-	-	20	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St/Hwy Light - Income Tax Deferral Adjs	CA	6	6	-	-	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St/Hwy Light - Income Tax Deferral Adjs	IDU	0	-	-	-	0	-	-
4441000	PUB ST/HWY LIGHT	301610	St/Hwy Light - Income Tax Deferral Adjs	OR	130	-	130	-	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St/Hwy Light - Income Tax Deferral Adjs	UT	10	-	-	-	10	-	-
4441000	PUB ST/HWY LIGHT	301610	St/Hwy Light - Income Tax Deferral Adjs	WA	3	-	3	-	-	-	-
4441000	PUB ST/HWY LIGHT	301610	St/Hwy Light - Income Tax Deferral Adjs	WYP	0	-	-	0	-	-	-
4441000	PUB ST/HWY LIGHT	301611	St/Hwy Light-OR Corp Act Tax Rev Adj	OTHER	25	-	-	-	-	-	25
4441000	PUB ST/HWY LIGHT	301612	St/Hwy Light - Customer Bill Credits	OR	(1)	-	(1)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301612	St/Hwy Light - Customer Bill Credits	UT	(0)	-	-	-	(0)	-	-
4441000	PUB ST/HWY LIGHT	301612	St/Hwy Light - Customer Bill Credits	WA	(27)	-	(27)	-	-	-	-
4441000	PUB ST/HWY LIGHT	301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	26	-	-	-	-	-	26
4441000	PUB ST/HWY LIGHT	301668	Community Solar Revenue-St/Hwy Lightg	OTHER	1	-	-	-	-	-	1
4441000	PUB ST/HWY LIGHT	301670	DSM Revenue - Street/Hwy Lighting	OTHER	247	-	-	-	-	-	247
4441000	PUB ST/HWY LIGHT	301690	Other Cust Retail Revenue-St/Hwy Lightg	OTHER	0	-	-	-	-	-	0
4441000 Total					17,065	356	5,807	697	1,890	7,498	530
4471000	ON-SYS WHOLE-FIRM	301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	12,376	-	-	-	-	-	12,376
4471000	ON-SYS WHOLE-FIRM	301445	On Sys Firm-Utah W/S Customers-Deferral	UT	(60)	-	-	-	(60)	-	-
4471000 Total					12,316	-	-	-	(60)	-	12,376
4471300	POST MERGER FIRM	301405	POST MERGER FIRM	SG	7,377	108	1,923	578	1,047	3,275	443
4471300 Total					7,377	108	1,923	578	1,047	3,275	443
4471400	ST/ FIRM WHOLESALE	301406	SHORT-TERM FIRM WHOLESALE SALES	SG	277,598	4,073	72,371	21,761	39,400	123,239	16,672



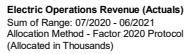
Electric Operations Revenue (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4471400	S/T FIRM WHOLESAL	301409	TRADING SALES NETTED-EST.	SG	64	1	17	5	9	29	4
4471400	S/T FIRM WHOLESAL	301410	TRADING SALES NETTED	SG	(803)	(12)	(209)	(63)	(114)	(356)	(48)
4471400	S/T FIRM WHOLESAL	301411	BOOKOUT SALES NETTED	SG	(105,787)	(1,552)	(27,579)	(8,293)	(15,015)	(46,964)	(6,353)
4471400	S/T FIRM WHOLESAL	301412	BOOKOUT SALES NETTED-ESTIMATE	SG	1,731	25	451	136	246	768	104
4471400	S/T FIRM WHOLESAL	302751	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	28	0	7	2	4	12	2
4471400	S/T FIRM WHOLESAL	302752	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	921	14	240	72	131	409	55
4471400	S/T FIRM WHOLESAL	303028	LINE LOSS W/S TRADING REVENUES	SG	7,473	110	1,948	586	1,061	3,318	449
4471400 Total				SG	181,226	2,659	47,246	14,206	25,722	80,455	10,884
4472000	SLS FOR RESL-SURP	301419	ESTIMATED SALES FOR RESALE REVENUE	SG	(341)	(5)	(89)	(27)	(45)	(151)	(20)
4472000	SLS FOR RESL-SURP	302762	I/C Wholesale Sales Estimate-Nevada Pwr	SG	17	0	4	1	2	7	1
4472000	SLS FOR RESL-SURP	303198	Non-ASC 606-WS NPC Rev-Derivativ (Disc)	SG	52,642	772	13,724	4,127	7,472	23,370	3,162
4472000	SLS FOR RESL-SURP	303199	Non-ASC 606-WS NPC Rev-Derivativ (Recd)	SG	(52,642)	(772)	(13,724)	(4,127)	(7,472)	(23,370)	(3,162)
4472000 Total				SG	(324)	(5)	(85)	(25)	(46)	(144)	(19)
4475000	OFF-SYS - NON FIRM	301406	OFF-SYSTEM WHOLESAL - NON FIRM	SE	(3,707)	(52)	(829)	(274)	(572)	(1,640)	(238)
4475000 Total				SE	(3,707)	(52)	(829)	(274)	(572)	(1,640)	(238)
4476100	BOOKOUTS NETTED-GAIN	304101	BOOKOUTS NETTED-GAIN	SG	15,242	224	3,974	1,195	2,163	6,767	915
4476100 Total				SG	15,242	224	3,974	1,195	2,163	6,767	915
4476200	TRADING NETTED-GAINS	304201	TRADING NETTED-GAINS	SG	62	1	16	5	9	28	4
4476200 Total				SG	62	1	16	5	9	28	4
4479000	TRANS SRVC	301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	125	-	-	-	-	-	125
4479000 Total				FERC	125	-	-	-	-	-	125
4491800	PRV RTE RFDS-RESLE	301975	Wholesale Sales - Subject to Refund	SG	(3,240)	(48)	(845)	(254)	(460)	(1,438)	(195)
4491800 Total				SG	(3,240)	(48)	(845)	(254)	(460)	(1,438)	(195)
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	(0)	(0)	-	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	286	-	-	-	-	286	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	(8)	-	(8)	-	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	3,696	-	-	-	3,696	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	(2)	-	-	(2)	-	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	633	-	-	-	633	-	-
4501000	FORF DISC/INT-RES	301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	69	-	-	-	69	-	-
4501000 Total					4,672	(0)	(8)	(2)	702	3,696	286
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	(0)	(0)	-	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	32	-	-	-	-	32	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	(2)	-	(2)	-	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	940	-	-	-	940	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	(0)	-	-	(0)	-	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	124	-	-	-	124	-	-
4502000	FORF DISC/INT-COMM	301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	17	-	-	-	17	-	-
4502000 Total					1,111	(0)	(2)	(0)	141	940	32
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	136	-	-	-	-	136	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	(0)	-	(0)	-	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	323	-	-	-	323	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	(0)	-	-	(0)	-	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	71	-	-	-	71	-	-
4503000	FORF DISC/INT-IND	301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	171	-	-	-	171	-	-
4503000 Total					701	-	(0)	(0)	242	323	136
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	6	-	-	-	-	6	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	(9)	-	(9)	-	-	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	116	-	-	-	116	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	4	-	-	-	4	-	-
4504000	GOVT MUNI/ALL OTH	301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	0	-	-	-	0	-	-
4504000 Total					116	-	(9)	-	4	116	6
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	423	423	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	53	-	-	-	-	53	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	971	-	971	-	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	3,462	-	-	-	3,462	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	43	-	-	43	-	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	91	-	-	-	91	-	-
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	6	-	-	-	6	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	8	8	-	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	33	-	-	-	-	33	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	178	-	178	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	405	-	-	-	405	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	41	-	41	-	-	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	77	-	-	-	77	-	-
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	8	-	-	-	8	-	-
4511000 Total					5,800	431	1,149	85	182	3,867	87
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	CA	(1)	(1)	-	-	-	-	-
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	IDU	(4)	-	-	-	-	(4)	-
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	OR	(32)	-	(32)	-	-	-	-
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	UT	(53)	-	-	-	(53)	-	-
4511500	CUSTOMER BILL CR	301856	Customer Bill Credits - Retail	WA	(6)	-	-	(6)	-	-	-



Electric Operations Revenue (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4511500 CUSTOMER BILL CR	301856 Customer Bill Credits - Retail	WYP	(5)	-	-	-	(5)	-	-	-	-
4511500 CUSTOMER BILL CR	301856 Customer Bill Credits - Retail	WYU	(1)	-	-	-	(1)	-	-	-	-
4511500 Total			(102)	(1)	(32)	(6)	(6)	(53)	(4)	-	-
4512000 TAMPER/RECONNECT	301826 TAMPERING/UNAUTHORIZED RECONNECTION CHQ/CA	CA	0	0	-	-	-	-	-	-	-
4512000 TAMPER/RECONNECT	301826 TAMPERING/UNAUTHORIZED RECONNECTION CHQ/OR	OR	4	-	4	-	-	-	-	-	-
4512000 TAMPER/RECONNECT	301826 TAMPERING/UNAUTHORIZED RECONNECTION CHQ/SO	SO	0	0	0	0	0	0	0	0	-
4512000 TAMPER/RECONNECT	301826 TAMPERING/UNAUTHORIZED RECONNECTION CHQ/UT	UT	1	-	-	-	-	1	-	-	-
4512000 TAMPER/RECONNECT	301826 TAMPERING/UNAUTHORIZED RECONNECTION CHQ/WA	WA	0	-	-	0	-	-	-	-	-
4512000 TAMPER/RECONNECT	301826 TAMPERING/UNAUTHORIZED RECONNECTION CHQ/WYP	WYP	0	-	-	-	0	-	-	-	-
4512000 Total			6	0	4	0	0	1	0	0	-
4513000 OTHER	301828 OTHER	CA	43	43	-	-	-	-	-	-	-
4513000 OTHER	301828 OTHER	IDU	18	-	-	-	-	-	18	-	-
4513000 OTHER	301828 OTHER	OR	412	-	412	-	-	-	-	-	-
4513000 OTHER	301828 OTHER	SO	52	1	14	4	7	23	3	0	-
4513000 OTHER	301828 OTHER	UT	715	-	-	-	-	715	-	-	-
4513000 OTHER	301828 OTHER	WA	380	-	-	380	-	-	-	-	-
4513000 OTHER	301828 OTHER	WYP	185	-	-	-	185	-	-	-	-
4513000 OTHER	301828 OTHER	WYU	10	-	-	-	10	-	-	-	-
4513000 OTHER	301840 Miscellaneous Service Revenue	CA	7	7	-	-	-	-	-	-	-
4513000 OTHER	301840 Miscellaneous Service Revenue	IDU	22	-	-	-	-	-	22	-	-
4513000 OTHER	301840 Miscellaneous Service Revenue	OR	13	-	13	-	-	-	-	-	-
4513000 OTHER	301840 Miscellaneous Service Revenue	UT	663	-	-	-	-	663	-	-	-
4513000 OTHER	301840 Miscellaneous Service Revenue	WA	40	-	-	40	-	-	-	-	-
4513000 Total			2,559	51	439	424	202	1,400	42	0	-
4514100 ENERGY FINANSWER	301836 ENERGY FINAN - NEW COMM	UT	0	-	-	-	-	0	-	-	-
4514100 Total			0	0	2	1	1	0	0	0	-
4530000 SLS WATER & W PWR	358900 Sales of Water & Water Power	SG	7	0	2	1	1	3	0	0	-
4530000 Total			7	0	2	1	1	3	0	0	-
4541000 RENTS - COMMON	301860 RENT FROM ELEC PROP	CA	3	3	-	-	-	-	-	-	-
4541000 RENTS - COMMON	301860 RENT FROM ELEC PROP	IDU	1	-	-	-	-	-	1	-	-
4541000 RENTS - COMMON	301860 RENT FROM ELEC PROP	OR	861	-	861	-	-	-	-	-	-
4541000 RENTS - COMMON	301860 RENT FROM ELEC PROP	SG	901	13	235	71	128	400	54	0	-
4541000 RENTS - COMMON	301860 RENT FROM ELEC PROP	SO	2,540	57	691	194	333	1,116	148	1	-
4541000 RENTS - COMMON	301860 RENT FROM ELEC PROP	UT	1,364	-	-	-	-	1,364	-	-	-
4541000 RENTS - COMMON	301860 RENT FROM ELEC PROP	WA	11	-	-	11	-	-	-	-	-
4541000 RENTS - COMMON	301860 RENT FROM ELEC PROP	WYP	14	-	-	-	14	-	-	-	-
4541000 RENTS - COMMON	301860 RENT FROM ELEC PROP	WYU	18	-	-	-	18	-	-	-	-
4541000 RENTS - COMMON	301864 REVENUE - JOINT USE OF POLES	CA	483	483	-	-	-	-	-	-	-
4541000 RENTS - COMMON	301864 REVENUE - JOINT USE OF POLES	IDU	164	-	-	-	-	-	164	-	-
4541000 RENTS - COMMON	301864 REVENUE - JOINT USE OF POLES	OR	2,856	-	2,856	-	-	-	-	-	-
4541000 RENTS - COMMON	301864 REVENUE - JOINT USE OF POLES	UT	1,976	-	-	-	-	1,976	-	-	-
4541000 RENTS - COMMON	301864 REVENUE - JOINT USE OF POLES	WA	691	-	-	691	-	-	-	-	-
4541000 RENTS - COMMON	301864 REVENUE - JOINT USE OF POLES	WYP	324	-	-	-	324	-	-	-	-
4541000 RENTS - COMMON	301866 JOINT USE SANCTIONS & FINES REVENUE	OR	3	-	3	-	-	-	-	-	-
4541000 RENTS - COMMON	301866 JOINT USE SANCTIONS & FINES REVENUE	SG	2	0	0	0	0	1	0	0	-
4541000 RENTS - COMMON	301866 JOINT USE SANCTIONS & FINES REVENUE	UT	1	-	-	-	-	1	-	-	-
4541000 RENTS - COMMON	301866 JOINT USE SANCTIONS & FINES REVENUE	WA	0	-	-	0	-	-	-	-	-
4541000 RENTS - COMMON	301866 JOINT USE SANCTIONS & FINES REVENUE	WYP	5	-	-	-	5	-	-	-	-
4541000 RENTS - COMMON	301867 JOINT USE PROGRAM REIMBURSE REVENUE	CA	8	-	-	-	-	-	-	-	-
4541000 RENTS - COMMON	301867 JOINT USE PROGRAM REIMBURSE REVENUE	IDU	0	-	-	-	-	-	0	-	-
4541000 RENTS - COMMON	301867 JOINT USE PROGRAM REIMBURSE REVENUE	OR	234	-	234	-	-	-	-	-	-
4541000 RENTS - COMMON	301867 JOINT USE PROGRAM REIMBURSE REVENUE	UT	254	-	-	-	-	254	-	-	-
4541000 RENTS - COMMON	301867 JOINT USE PROGRAM REIMBURSE REVENUE	WA	48	-	-	48	-	-	-	-	-
4541000 RENTS - COMMON	301867 JOINT USE PROGRAM REIMBURSE REVENUE	WYP	10	-	-	-	10	-	-	-	-
4541000 RENTS - COMMON	301869 UNCOLLECTIBLE REVENUE JOINT USE	CA	4	4	-	-	-	-	-	-	-
4541000 RENTS - COMMON	301869 UNCOLLECTIBLE REVENUE JOINT USE	IDU	(0)	-	-	-	-	-	(0)	-	-
4541000 RENTS - COMMON	301869 UNCOLLECTIBLE REVENUE JOINT USE	OR	(60)	-	(60)	-	-	-	-	-	-
4541000 RENTS - COMMON	301869 UNCOLLECTIBLE REVENUE JOINT USE	UT	(6)	-	-	-	-	(6)	-	-	-
4541000 RENTS - COMMON	301869 UNCOLLECTIBLE REVENUE JOINT USE	WA	(4)	-	-	(4)	-	-	-	-	-
4541000 RENTS - COMMON	301869 UNCOLLECTIBLE REVENUE JOINT USE	WYP	1	-	-	-	1	-	-	-	-
4541000 RENTS - COMMON	301870 RENT REV - STEAM	SG	4	0	1	0	1	2	0	0	-
4541000 RENTS - COMMON	301872 RENT REV - TRANS	SG	468	7	122	37	66	208	28	0	-
4541000 RENTS - COMMON	301873 RENT REV - DIST	SO	0	0	0	0	0	0	0	0	-
4541000 RENTS - COMMON	301874 RENT REV - GENERAL	SG	13	0	3	1	2	6	1	0	-
4541000 RENTS - COMMON	301874 RENT REV - GENERAL	SO	3	0	1	0	0	1	0	0	-
4541000 RENTS - COMMON	301878 JOINT USE BACK RENT	OR	1	-	1	-	-	-	-	-	-
4541000 RENTS - COMMON	301879 Joint Use Contracted Program Reimburse	CA	34	34	-	-	-	-	-	-	-
4541000 RENTS - COMMON	301879 Joint Use Contracted Program Reimburse	IDU	5	-	-	-	-	-	5	-	-
4541000 RENTS - COMMON	301879 Joint Use Contracted Program Reimburse	OR	712	-	712	-	-	-	-	-	-
4541000 RENTS - COMMON	301879 Joint Use Contracted Program Reimburse	UT	51	-	-	-	-	51	-	-	-
4541000 RENTS - COMMON	301879 Joint Use Contracted Program Reimburse	WA	159	-	-	159	-	-	-	-	-
4541000 RENTS - COMMON	301879 Joint Use Contracted Program Reimburse	WYP	11	-	-	-	11	-	-	-	-
4541000 RENTS - COMMON	301885 RENT REVENUE - SUBLE	SO	599	13	163	46	78	263	35	0	-



Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other			
4541000	RENTS - COMMON	301886	Rent Revenue - Subleases - Operating	SG	116	2	30	9	17	52	7	0	-	
4541000 Total				SG	14,882	625	5,853	1,262	1,008	5,688	444	1	-	
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	SG	3,355	49	875	263	476	1,489	201	1	-	
4543000 Total				SG	3,355	49	875	263	476	1,489	201	1	-	
4545000	VERT BRIDGE REVENUES	367222	Joint Use - Vertical Bridge Applic Fee	SG	9	0	2	1	1	4	1	0	-	
4545000 Total				SG	9	0	2	1	1	4	1	0	-	
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	SG	2,158	32	563	169	306	958	130	1	-	
4561100	Other Wheeling Rev	301963	Ancillary Revenue Sch 2-Reactive (C&T)	SG	2,316	34	604	182	329	1,028	139	1	-	
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	SG	418	6	109	33	59	186	25	0	-	
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	SG	2,694	40	707	211	384	1,162	162	1	-	
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&FREQ	SG	2,356	35	614	185	334	1,046	142	1	-	
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6-Spin&Sust C&T	SG	2,118	31	552	166	301	940	127	1	-	
4561100	Other Wheeling Rev	301974	Ancillary Revenue Sch 3a-Regulation (C&T)	SG	4,430	65	1,155	347	629	1,967	266	1	-	
4561100	Other Wheeling Rev	302082	IC Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	0	0	0	0	0	0	0	0	-	
4561100	Other Wheeling Rev	302092	IC Anc Rev Sch 2-Reactive-Nevada Pwr	SG	0	0	0	0	0	0	0	0	-	
4561100	Other Wheeling Rev	302831	IC Other Wheeling Revenue-Sierra Pac	SG	33	0	9	3	5	15	2	0	-	
4561100	Other Wheeling Rev	302901	USE OF FACILITY REVENUE	SG	721	11	188	57	102	320	43	0	-	
4561100	Other Wheeling Rev	302982	Transmission Rev-Unreserved Use Charges	SG	466	7	122	37	66	207	28	0	-	
4561100	Other Wheeling Rev	302983	Transmission Revenue - Deferred Fees	SG	5	352	5	92	28	156	21	0	-	
4561100 Total				SG	18,065	265	4,710	1,416	2,564	8,020	1,085	5	-	
4561910	S/T FIRM WHEEL REV	301926	SHORT TERM FIRM WHEELING	SG	3,177	47	828	249	451	1,410	191	1	-	
4561910 Total				SG	3,177	47	828	249	451	1,410	191	1	-	
4561920	UT FIRM WHEEL REV	301912	POST-MERGER FIRM WHEELING	SG	15,441	227	4,026	1,210	2,192	6,855	927	5	-	
4561920	UT FIRM WHEEL REV	301916	PRE-MERGER FIRM WHEELING	SG	7,434	109	1,938	593	1,055	3,000	448	2	-	
4561920	UT FIRM WHEEL REV	301917	PRE-MERGER FIRM WHEELING	SG	24,715	363	6,443	1,937	3,508	10,972	1,484	7	-	
4561920	UT FIRM WHEEL REV	302980	Transmission Point-to-Point Revenue	SG	38,959	572	10,157	3,054	5,530	17,296	2,340	11	-	
4561920 Total				SG	86,548	1,270	22,563	6,784	12,284	38,423	5,198	25	-	
4561930	NON-FIRM WHEEL REV	301922	NON-FIRM WHEELING REVENUE	SE	26,514	375	6,647	1,956	4,092	11,732	1,703	9	-	
4561930	NON-FIRM WHEEL REV	302822	IC Non-Firm Wheeling Revenue-Nevada Pwr	SE	10	2	1	0	2	4	1	0	-	
4561930 Total				SE	26,524	375	6,649	1,957	4,094	11,736	1,704	9	-	
4561990	TRANSM REV REFUND	301913	Transmission Tariff True-up	SG	(4,553)	(67)	(1,187)	(357)	(646)	(2,021)	(273)	(1)	-	
4561990 Total				SG	(4,553)	(67)	(1,187)	(357)	(646)	(2,021)	(273)	(1)	-	
4562100	USE OF FACIL REV	301911	"INCOME FROM FISH, WILDLIFE"	SG	19	0	5	1	3	8	1	0	-	
4562100 Total				SG	19	0	5	1	3	8	1	0	-	
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	SG	2	0	-	0	0	1	0	0	-	
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	UT	16	-	-	-	-	16	-	-	-	
4562300	MISC OTHER REV	301900	ELECTRIC INCOME OTHER	WYU	0	-	-	-	-	-	-	-	-	
4562300	MISC OTHER REV	301901	WASHINGTON - COLTSRP 3	WA	(30)	-	(30)	-	-	-	-	-	-	
4562300	MISC OTHER REV	301915	OTHER ELEC REV - MISC	SG	1,476	22	385	116	210	655	89	0	-	
4562300	MISC OTHER REV	301939	Estimated Other Electric Revenue	SG	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-	
4562300	MISC OTHER REV	301940	FLASH & BY-PRODUCT SALES	SG	12,187	179	3,177	955	1,730	5,411	732	4	-	
4562300	MISC OTHER REV	301949	THIRD PARTY TRM O&M REV	SG	636	9	166	50	90	285	38	0	-	
4562300	MISC OTHER REV	301951	NON-WHEELING SYS REV	SG	89	1	23	13	39	5	0	13	-	
4562300	MISC OTHER REV	301955	OTHER REV WY REG KENNECOTT	WYP	113	-	-	7	113	-	-	-	-	
4562300	MISC OTHER REV	301958	Wind-based Ancillary Services Estimate	SG	(287)	(4)	(75)	(23)	(41)	(128)	(17)	(0)	-	
4562300	MISC OTHER REV	301959	Wind-based Ancillary Services/Revenue	SG	10,622	159	2,821	848	1,536	4,804	650	3	-	
4562300	MISC OTHER REV	301960	STEAM SALES	SG	168	13	24	13	24	10	2	0	-	
4562300	MISC OTHER REV	301960	Timber Sales - Utility Property	SG	144	2	37	11	20	64	9	0	-	
4562300	MISC OTHER REV	610004	Blank	OTHER	0	-	-	-	-	-	-	(0)	-	
4562300	MISC OTHER REV	701010	Labor Costs Settled to Capital	OTHER	0	-	-	-	-	-	-	0	-	
4562300 Total				SG	25,319	370	6,575	1,947	3,693	11,212	1,515	17	-	
4562310	EIM - MISCELLANEOUS	308001	EIM Rev-Forecasting Fee- Pac to TC	SG	15	0	4	1	2	7	1	0	-	
4562310 Total				SG	15	0	4	1	2	7	1	0	-	
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SG	4	0	1	0	1	2	0	0	-	
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	SO	(2,863)	(64)	(779)	(219)	(375)	(1,258)	(167)	(1)	-	
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	UT	3,319	-	-	-	-	3,319	-	-	-	
4562400	M&S INVENTORY SALES	362950	M&S INVENTORY SALES	WYP	75	-	-	-	75	-	-	-	-	
4562400 Total				SG	536	(64)	(778)	(219)	(299)	2,063	(167)	(1)	-	
4562500	M&S INV COST OF SALE	514950	M&S INVENTORY COST OF SALES	UT	(521)	-	-	-	-	(521)	-	-	-	
4562500 Total				SG	(521)	-	-	-	-	(521)	-	-	-	
4562700	RNWF ENRGY CRDT SALES	301943	Renewable Energy Credit Sales-Deferral	SG	(2,739)	(40)	(714)	(215)	(389)	(66)	9	(165)	(1)	-
4562700	RNWF ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	SG	2	150	2	39	12	66	9	10	-	-
4562700	RNWF ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	SG	8,884	130	2,316	696	1,261	3,944	534	3	-	-
4562700	RNWF ENRGY CRDT SALES	352943	Renwabi En Cr Sls-Amnt	OTHER	1,225	-	-	-	-	-	-	-	1,225	-
4562700	RNWF ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	OTHER	0	0	0	0	0	0	0	0	-	-
4562700	RNWF ENRGY CRDT SALES	354645	REC Sales - Blue Sky Program - Actual	SG	-	-	-	-	-	2,338	-	-	2,338	-
4562700 Total				SG	9,858	92	1,641	493	893	2,795	378	2	3,563	-
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	OTHER	12,039	-	-	-	-	-	-	-	12,039	-
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	OTHER	(12,039)	-	-	-	-	-	-	-	(12,039)	-
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amort	OTHER	7,180	-	-	-	-	-	-	-	7,180	-
4562800	CA GHG Emission Allo	352004	CA GHG Allow Revenues - SOMAH Amortz	OTHER	118	-	-	-	-	-	-	-	118	-
4562800 Total				OTHER	7,299	-	-	-	-	-	-	-	7,299	-



Electric Operations Revenue (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4563500	Oth Elec Rev-Def Trm	305990	FERC Transmission Refund-Deferral	OR	(5,897)	-	(5,897)	-	-	-	-	-
4563500	Oth Elec Rev-Def Trm	305991	FERC Transmission Refund-Amortz	OR	31,698	-	31,698	-	-	-	-	-
4563500 Total					25,801	-	25,801	-	-	-	-	-
Grand Total					5,521,910	188,348	1,434,724	380,469	654,514	2,483,484	329,923	12,608

B2. O&M EXPENSE



Operations & Maintenance Expense (Actuals)

Sum of Range: 07/2020 - 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	14,521	213	3,786	1,138	2,061	6,447	872	4	-
5000000 Total					14,521	213	3,786	1,138	2,061	6,447	872	4	-
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	429	6	112	34	61	190	26	0	-
5001000 Total					429	6	112	34	61	190	26	0	-
5010000	FUEL CONSUMED	NPCX	Net Power Cost Expense	SE	2,910	41	730	215	449	1,288	187	1	-
5010000 Total					2,910	41	730	215	449	1,288	187	1	-
5011000	FUEL CONSUMED-COAL	NPCX	Net Power Cost Expense	SE	648,726	9,168	162,623	47,864	100,127	287,048	41,675	221	-
5011000 Total					648,726	9,168	162,623	47,864	100,127	287,048	41,675	221	-
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	IDU	36	-	-	-	-	-	36	-	-
5011200	FUEL - OVRBDN AMORT	STEX	Steam O&M Expense	WYP	101	-	-	-	101	-	-	-	-
5011200 Total					137	-	-	-	101	-	36	-	-
5011300	FUEL-COAL DC UMWVA PE	STEX	Steam O&M Expense	SE	1,422	20	357	105	220	629	91	0	-
5011300 Total					1,422	20	357	105	220	629	91	0	-
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	IDU	1,286	-	-	-	-	-	1,286	-	-
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	OR	4,921	-	4,921	-	-	-	-	-	-
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	SE	3,129	44	784	231	483	1,385	201	1	-
5011500 Total					9,336	44	5,706	231	483	1,385	1,487	1	-
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	6,651	94	1,667	491	1,027	2,943	427	2	-
5012000 Total					6,651	94	1,667	491	1,027	2,943	427	2	-
5013000	START UP FUEL - GAS	NPCX	Net Power Cost Expense	SE	240	3	60	18	37	106	15	0	-
5013000 Total					240	3	60	18	37	106	15	0	-
5013500	FUEL CONSUMED-GAS	NPCX	Net Power Cost Expense	SE	18,261	258	4,578	1,347	2,818	8,080	1,173	6	-
5013500 Total					18,261	258	4,578	1,347	2,818	8,080	1,173	6	-
5014000	FUEL CONSUMED-DIESEL	NPCX	Net Power Cost Expense	SE	5	0	1	0	1	2	0	0	-
5014000 Total					5	0	1	0	1	2	0	0	-
5014500	START UP FUEL-DIESEL	NPCX	Net Power Cost Expense	SE	4,021	57	1,008	297	621	1,779	258	1	-
5014500 Total					4,021	57	1,008	297	621	1,779	258	1	-
5015000	FUEL CONS-RES DISP	NPCX	Net Power Cost Expense	SE	61	1	15	4	9	27	4	0	-
5015000 Total					61	1	15	4	9	27	4	0	-
5015100	ASH & ASH BYPRD SALE	NPCX	Net Power Cost Expense	SE	2	0	1	0	0	1	0	0	-
5015100 Total					2	0	1	0	0	1	0	0	-
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	SG	41,579	610	10,840	3,259	5,901	18,459	2,497	12	-
5020000 Total					41,579	610	10,840	3,259	5,901	18,459	2,497	12	-
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	SG	7,447	109	1,942	584	1,057	3,306	447	2	-
5022000 Total					7,447	109	1,942	584	1,057	3,306	447	2	-
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	SG	1,000	15	261	78	142	444	60	0	-
5023000 Total					1,000	15	261	78	142	444	60	0	-
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	SG	11,796	173	3,075	925	1,674	5,237	708	3	-
5024000 Total					11,796	173	3,075	925	1,674	5,237	708	3	-
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	SG	18,300	269	4,771	1,435	2,597	8,124	1,099	5	-
5029000 Total					18,300	269	4,771	1,435	2,597	8,124	1,099	5	-
5030000	STEAM FRM OTH SRCS	NPCX	Net Power Cost Expense	SE	5,120	72	1,283	378	790	2,265	329	2	-
5030000 Total					5,120	72	1,283	378	790	2,265	329	2	-
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	SG	1,120	16	292	88	159	497	67	0	-
5050000 Total					1,120	16	292	88	159	497	67	0	-
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	SG	53	1	14	4	8	24	3	0	-
5051000 Total					53	1	14	4	8	24	3	0	-
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	SG	78,051	1,145	20,348	6,118	11,078	34,651	4,688	23	-
5060000 Total					78,051	1,145	20,348	6,118	11,078	34,651	4,688	23	-
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	SG	1,717	25	448	135	244	762	103	1	-
5061000 Total					1,717	25	448	135	244	762	103	1	-
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	SG	1,826	27	476	143	259	811	110	1	-



Operations & Maintenance Expense (Actuals)

Sum of Range: 07/2020 - 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5061100 Total					1,826	27	476	143	259	811	110	1	-
5061200	MISC STM EXP UNMTG	STEX	Steam O&M Expense	SG	7	0	2	1	1	3	0	0	-
5061200 Total					7	0	2	1	1	3	0	0	-
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	SG	531	8	138	42	75	236	32	0	-
5061300 Total					531	8	138	42	75	236	32	0	-
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	SG	1,450	21	378	114	206	644	87	0	-
5061400 Total					1,450	21	378	114	206	644	87	0	-
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	SG	198	3	52	16	28	88	12	0	-
5061500 Total					198	3	52	16	28	88	12	0	-
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	SG	3,512	52	916	275	498	1,559	211	1	-
5062000 Total					3,512	52	916	275	498	1,559	211	1	-
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	SG	(36,143)	(530)	(9,423)	(2,833)	(5,130)	(16,046)	(2,171)	(11)	-
5063000 Total					(36,143)	(530)	(9,423)	(2,833)	(5,130)	(16,046)	(2,171)	(11)	-
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	SG	13	0	3	1	2	6	1	0	-
5064000 Total					13	0	3	1	2	6	1	0	-
5065000	MISC STM EXP - SEC	STEX	Steam O&M Expense	SG	422	6	110	33	60	187	25	0	-
5065000 Total					422	6	110	33	60	187	25	0	-
5066000	MISC STM EXP -SFTY	STEX	Steam O&M Expense	SG	836	12	218	66	119	371	50	0	-
5066000 Total					836	12	218	66	119	371	50	0	-
5067000	MISC STM EXP TRNG	STEX	Steam O&M Expense	SG	3,461	51	902	271	491	1,536	208	1	-
5067000 Total					3,461	51	902	271	491	1,536	208	1	-
5069000	MISC STM EXP WTSPY	STEX	Steam O&M Expense	SG	473	7	123	37	67	210	28	0	-
5069000 Total					473	7	123	37	67	210	28	0	-
5069900	MISC STM EXP MISC	STEX	Steam O&M Expense	SG	2,473	36	645	194	351	1,098	149	1	-
5069900 Total					2,473	36	645	194	351	1,098	149	1	-
5070000	RENTS (STEAM GEN)	STEX	Steam O&M Expense	SG	467	7	122	37	66	207	28	0	-
5070000 Total					467	7	122	37	66	207	28	0	-
5100000	MNT SUPERV & ENG	STEX	Steam O&M Expense	SG	2,880	42	751	226	409	1,279	173	1	-
5100000 Total					2,880	42	751	226	409	1,279	173	1	-
5101000	MNTNCE SUPVSN & ENG	STEX	Steam O&M Expense	SG	4,174	61	1,088	327	592	1,853	251	1	-
5101000 Total					4,174	61	1,088	327	592	1,853	251	1	-
5110000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	4,320	63	1,126	339	613	1,918	259	1	-
5110000 Total					4,320	63	1,126	339	613	1,918	259	1	-
5111000	MNT OF STRUCTURES	STEX	Steam O&M Expense	SG	4,005	59	1,044	314	568	1,778	241	1	-
5111000 Total					4,005	59	1,044	314	568	1,778	241	1	-
5111100	MNT STRCT PMP PLNT	STEX	Steam O&M Expense	SG	839	12	219	66	119	372	50	0	-
5111100 Total					839	12	219	66	119	372	50	0	-
5111200	MNT STRCT WASTE WT	STEX	Steam O&M Expense	SG	611	9	159	48	87	271	37	0	-
5111200 Total					611	9	159	48	87	271	37	0	-
5112000	STRUCTURAL SYSTEMS	STEX	Steam O&M Expense	SG	10,335	152	2,694	810	1,467	4,588	621	3	-
5112000 Total					10,335	152	2,694	810	1,467	4,588	621	3	-
5114000	MNT OF STRCT CATH	STEX	Steam O&M Expense	SG	35	1	9	3	5	16	2	0	-
5114000 Total					35	1	9	3	5	16	2	0	-
5116000	MNT STRCT DAM RIVR	STEX	Steam O&M Expense	SG	58	1	15	5	8	26	3	0	-
5116000 Total					58	1	15	5	8	26	3	0	-
5117000	MNT STRCT FIRE PRT	STEX	Steam O&M Expense	SG	1,071	16	279	84	152	476	64	0	-
5117000 Total					1,071	16	279	84	152	476	64	0	-
5118000	MNT STRCT-GROUNDS	STEX	Steam O&M Expense	SG	627	9	163	49	89	278	38	0	-
5118000 Total					627	9	163	49	89	278	38	0	-
5119000	MNT OF STRCT-HVAC	STEX	Steam O&M Expense	SG	1,921	28	501	151	273	853	115	1	-
5119000 Total					1,921	28	501	151	273	853	115	1	-
5119900	MNT OF STRCT-MISC	STEX	Steam O&M Expense	SG	740	11	193	58	105	328	44	0	-



Operations & Maintenance Expense (Actuals)

Sum of Range: 07/2020 - 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5119900 Total					740	11	193	58	105	328	44	0	-
5120000	MANT OF BOILR PLNT	STEX	Steam O&M Expense	SG	12,615	185	3,289	989	1,790	5,600	758	4	-
5120000 Total					12,615	185	3,289	989	1,790	5,600	758	4	-
5121000	MNT BOILR-AIR HTR	STEX	Steam O&M Expense	SG	5,103	75	1,330	400	724	2,266	307	1	-
5121000 Total					5,103	75	1,330	400	724	2,266	307	1	-
5121100	MNT BOILR-CHEM FD	STEX	Steam O&M Expense	SG	166	2	43	13	24	74	10	0	-
5121100 Total					166	2	43	13	24	74	10	0	-
5121200	MNT BOILR-CL HANDL	STEX	Steam O&M Expense	SG	4,249	62	1,108	333	603	1,886	255	1	-
5121200 Total					4,249	62	1,108	333	603	1,886	255	1	-
5121400	MNT BOIL-DEMINERLZ	STEX	Steam O&M Expense	SG	413	6	108	32	59	183	25	0	-
5121400 Total					413	6	108	32	59	183	25	0	-
5121500	MNT BOIL-EXTRC STM	STEX	Steam O&M Expense	SG	322	5	84	25	46	143	19	0	-
5121500 Total					322	5	84	25	46	143	19	0	-
5121600	MNT BOILR-FLYASH	STEX	Steam O&M Expense	SG	3,656	54	953	287	519	1,623	220	1	-
5121600 Total					3,656	54	953	287	519	1,623	220	1	-
5121700	MNT BOIL-FUEL OIL	STEX	Steam O&M Expense	SG	618	9	161	48	88	274	37	0	-
5121700 Total					618	9	161	48	88	274	37	0	-
5121800	MNT BOIL-FEEDWATR	STEX	Steam O&M Expense	SG	3,610	53	941	283	512	1,603	217	1	-
5121800 Total					3,610	53	941	283	512	1,603	217	1	-
5121900	MNT BOIL-FRZ PRTEC	STEX	Steam O&M Expense	SG	78	1	20	6	11	34	5	0	-
5121900 Total					78	1	20	6	11	34	5	0	-
5122000	MNT BOILR-AUX SYST	STEX	Steam O&M Expense	SG	451	7	118	35	64	200	27	0	-
5122000 Total					451	7	118	35	64	200	27	0	-
5122100	MNT BOILR-MAIN STM	STEX	Steam O&M Expense	SG	2,197	32	573	172	312	975	132	1	-
5122100 Total					2,197	32	573	172	312	975	132	1	-
5122200	MNT BOIL-PLVRZD CL	STEX	Steam O&M Expense	SG	6,187	91	1,613	485	878	2,747	372	2	-
5122200 Total					6,187	91	1,613	485	878	2,747	372	2	-
5122300	MNT BOIL-PRECIP/BAG	STEX	Steam O&M Expense	SG	3,011	44	785	236	427	1,337	181	1	-
5122300 Total					3,011	44	785	236	427	1,337	181	1	-
5122400	MNT BOIL-PRTRT WTR	STEX	Steam O&M Expense	SG	287	4	75	22	41	127	17	0	-
5122400 Total					287	4	75	22	41	127	17	0	-
5122500	MNT BOIL-RV OSMSIS	STEX	Steam O&M Expense	SG	154	2	40	12	22	68	9	0	-
5122500 Total					154	2	40	12	22	68	9	0	-
5122600	MNT BOIL-RHEAT ST	STEX	Steam O&M Expense	SG	465	7	121	36	66	206	28	0	-
5122600 Total					465	7	121	36	66	206	28	0	-
5122800	MNT BOIL-SOOTBLWG	STEX	Steam O&M Expense	SG	2,008	29	523	157	285	891	121	1	-
5122800 Total					2,008	29	523	157	285	891	121	1	-
5122900	MNT BOILR-SCRUBBER	STEX	Steam O&M Expense	SG	6,072	89	1,583	476	862	2,696	365	2	-
5122900 Total					6,072	89	1,583	476	862	2,696	365	2	-
5123000	MNT BOILR-BOTM ASH	STEX	Steam O&M Expense	SG	2,632	39	686	206	374	1,168	158	1	-
5123000 Total					2,632	39	686	206	374	1,168	158	1	-
5123100	MNT BOIL-WTR TRTMT	STEX	Steam O&M Expense	SG	432	6	113	34	61	192	26	0	-
5123100 Total					432	6	113	34	61	192	26	0	-
5123200	MNT BOIL-CNTL SUPT	STEX	Steam O&M Expense	SG	777	11	203	61	110	345	47	0	-
5123200 Total					777	11	203	61	110	345	47	0	-
5123300	MAINT GEO GATH SYS	STEX	Steam O&M Expense	SG	260	4	68	20	37	115	16	0	-
5123300 Total					260	4	68	20	37	115	16	0	-
5123400	MAINT OF BOILERS	STEX	Steam O&M Expense	SG	1,715	25	447	134	243	761	103	1	-
5123400 Total					1,715	25	447	134	243	761	103	1	-
5124000	MNT BOILR-CONTROLS	STEX	Steam O&M Expense	SG	1,130	17	295	89	160	502	68	0	-
5124000 Total					1,130	17	295	89	160	502	68	0	-
5125000	MNT BOILER-DRAFT	STEX	Steam O&M Expense	SG	2,644	39	689	207	375	1,174	159	1	-



Operations & Maintenance Expense (Actuals)

Sum of Range: 07/2020 - 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5125000 Total					2,644	39	689	207	375	1,174	159	1	-
5126000	MNT BOILR-FIRESIDE	STEX	Steam O&M Expense	SG	1,430	21	373	112	203	635	86	0	-
5126000 Total					1,430	21	373	112	203	635	86	0	-
5127000	MNT BLR-BEARNG WTR	STEX	Steam O&M Expense	SG	151	2	39	12	21	67	9	0	-
5127000 Total					151	2	39	12	21	67	9	0	-
5128000	MNT BOILR WTR/STMD	STEX	Steam O&M Expense	SG	6,137	90	1,600	481	871	2,724	369	2	-
5128000 Total					6,137	90	1,600	481	871	2,724	369	2	-
5129000	MNT BOIL-COMP AIR	STEX	Steam O&M Expense	SG	326	5	85	26	46	145	20	0	-
5129000 Total					326	5	85	26	46	145	20	0	-
5129900	MAINT BOILER-MISC	STEX	Steam O&M Expense	SG	366	5	95	29	52	162	22	0	-
5129900 Total					366	5	95	29	52	162	22	0	-
5130000	MAINT ELEC PLANT	STEX	Steam O&M Expense	SG	4,008	59	1,045	314	569	1,779	241	1	-
5130000 Total					4,008	59	1,045	314	569	1,779	241	1	-
5131000	MAINT ELEC AC	STEX	Steam O&M Expense	SG	15,840	232	4,130	1,242	2,248	7,032	951	5	-
5131000 Total					15,840	232	4,130	1,242	2,248	7,032	951	5	-
5131100	MAINT/LUBE-OIL SYS	STEX	Steam O&M Expense	SG	656	10	171	51	93	291	39	0	-
5131100 Total					656	10	171	51	93	291	39	0	-
5131300	MAINT/PREVENT ROUT	STEX	Steam O&M Expense	SG	2	0	1	0	0	1	0	0	-
5131300 Total					2	0	1	0	0	1	0	0	-
5131400	MAINT/MAIN TURBINE	STEX	Steam O&M Expense	SG	4,908	72	1,280	385	697	2,179	295	1	-
5131400 Total					4,908	72	1,280	385	697	2,179	295	1	-
5132000	MAINT ALARMS/INFO	STEX	Steam O&M Expense	SG	1,476	22	385	116	209	655	89	0	-
5132000 Total					1,476	22	385	116	209	655	89	0	-
5133000	MAINT/AIR-COOL-CON	STEX	Steam O&M Expense	SG	131	2	34	10	19	58	8	0	-
5133000 Total					131	2	34	10	19	58	8	0	-
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	SG	149	2	39	12	21	66	9	0	-
5134000 Total					149	2	39	12	21	66	9	0	-
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	SG	1,022	15	266	80	145	454	61	0	-
5135000 Total					1,022	15	266	80	145	454	61	0	-
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	SG	1,835	27	479	144	261	815	110	1	-
5137000 Total					1,835	27	479	144	261	815	110	1	-
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	SG	1,101	16	287	86	156	489	66	0	-
5138000 Total					1,101	16	287	86	156	489	66	0	-
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	SG	242	4	63	19	34	107	15	0	-
5139000 Total					242	4	63	19	34	107	15	0	-
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	SG	25	0	6	2	4	11	1	0	-
5139900 Total					25	0	6	2	4	11	1	0	-
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	SG	4,710	69	1,228	369	668	2,091	283	1	-
5140000 Total					4,710	69	1,228	369	668	2,091	283	1	-
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	SG	1,526	22	398	120	217	677	92	0	-
5141000 Total					1,526	22	398	120	217	677	92	0	-
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	SG	168	2	44	13	24	75	10	0	-
5142000 Total					168	2	44	13	24	75	10	0	-
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	SG	214	3	56	17	30	95	13	0	-
5144000 Total					214	3	56	17	30	95	13	0	-
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	SG	449	7	117	35	64	199	27	0	-
5145000 Total					449	7	117	35	64	199	27	0	-
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	SG	237	3	62	19	34	105	14	0	-
5146000 Total					237	3	62	19	34	105	14	0	-
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	SG	1,206	18	314	95	171	535	72	0	-
5147000 Total					1,206	18	314	95	171	535	72	0	-
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	SG	1,987	29	518	156	282	882	119	1	-



Operations & Maintenance Expense (Actuals)

Sum of Range: 07/2020 - 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5148000 Total					1,987	29	518	156	282	882	119	1	-
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	SG	108	2	28	8	15	48	6	0	-
5149000 Total					108	2	28	8	15	48	6	0	-
5149500	MAINT STM PLT-ENV AM	STEX	Steam O&M Expense	SG	1,439	21	375	113	204	639	86	0	-
5149500 Total					1,439	21	375	113	204	639	86	0	-
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	9,462	139	2,467	742	1,343	4,200	568	3	-
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	SG-U	1,638	24	427	128	232	727	98	0	-
5350000 Total					11,099	163	2,894	870	1,575	4,928	667	3	-
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	SG-P	294	4	77	23	42	131	18	0	-
5360000 Total					294	4	77	23	42	131	18	0	-
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	SG-P	2,734	40	713	214	388	1,214	164	1	-
5370000 Total					2,734	40	713	214	388	1,214	164	1	-
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-P	539	8	141	42	77	239	32	0	-
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	SG-U	114	2	30	9	16	51	7	0	-
5371000 Total					653	10	170	51	93	290	39	0	-
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	SG-P	193	3	50	15	27	86	12	0	-
5372000 Total					193	3	50	15	27	86	12	0	-
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	201	3	52	16	29	89	12	0	-
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	SG-U	23	0	6	2	3	10	1	0	-
5374000 Total					224	3	59	18	32	100	13	0	-
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-P	490	7	128	38	70	218	29	0	-
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	SG-U	180	3	47	14	26	80	11	0	-
5379000 Total					671	10	175	53	95	298	40	0	-
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-P	11,779	173	3,071	923	1,672	5,229	707	3	-
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	SG-U	6,544	96	1,706	513	929	2,905	393	2	-
5390000 Total					18,323	269	4,777	1,436	2,601	8,134	1,100	5	-
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-P	1,430	21	373	112	203	635	86	0	-
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	SG-U	64	1	17	5	9	28	4	0	-
5400000 Total					1,494	22	389	117	212	663	90	0	-
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	-
5410000 Total					0	0	0	0	0	0	0	0	-
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-P	742	11	194	58	105	330	45	0	-
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	SG-U	73	1	19	6	10	32	4	0	-
5420000 Total					815	12	213	64	116	362	49	0	-
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-P	694	10	181	54	98	308	42	0	-
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	SG-U	355	5	93	28	50	158	21	0	-
5430000 Total					1,049	15	273	82	149	466	63	0	-
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	SG-U	85	1	22	7	12	38	5	0	-
5440000 Total					85	1	22	7	12	38	5	0	-
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-P	1,031	15	269	81	146	458	62	0	-
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	SG-U	98	1	25	8	14	43	6	0	-
5441000 Total					1,129	17	294	88	160	501	68	0	-
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-P	597	9	156	47	85	265	36	0	-
5442000	ACCESS ELEC EQUIP	HYEX	Hydro O&M Expense	SG-U	68	1	18	5	10	30	4	0	-
5442000 Total					665	10	173	52	94	295	40	0	-
5450000	MNT MISC HYDRO PLT	HYEX	Hydro O&M Expense	SG-P	18	0	5	1	2	8	1	0	-
5450000 Total					18	0	5	1	2	8	1	0	-
5451000	MNT-FISH/WILDLIFE	HYEX	Hydro O&M Expense	SG-P	568	8	148	45	81	252	34	0	-
5451000 Total					568	8	148	45	81	252	34	0	-
5454000	MAINT-OTH REC FAC	HYEX	Hydro O&M Expense	SG-P	0	0	0	0	0	0	0	0	-
5454000 Total					0	0	0	0	0	0	0	0	-
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-P	919	13	240	72	130	408	55	0	-
5455000	MAINT-RDS/TRAIL/BR	HYEX	Hydro O&M Expense	SG-U	441	6	115	35	63	196	26	0	-



Operations & Maintenance Expense (Actuals)

Sum of Range: 07/2020 - 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5455000 Total					1,360	20	355	107	193	604	82	0	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG	33,000	484	8,603	2,587	4,684	14,650	1,982	10	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-P	1,417	21	369	111	201	629	85	0	-
5459000	MAINT HYDRO-OTHER	HYEX	Hydro O&M Expense	SG-U	396	6	103	31	56	176	24	0	-
5459000 Total					34,812	511	9,076	2,729	4,941	15,455	2,091	10	-
5459500	MAINT OF HYDRO PLT-E	HYEX	Hydro O&M Expense	SG-P	84	1	22	7	12	37	5	0	-
5459500 Total					84	1	22	7	12	37	5	0	-
5460000	OPER SUPERV & ENG	OPEX	Other Production O&M Expense	SG	320	5	84	25	45	142	19	0	-
5460000 Total					320	5	84	25	45	142	19	0	-
5471000	NATURAL GAS	NPCX	Net Power Cost Expense	SE	291,053	4,113	72,961	21,474	44,922	128,785	18,697	99	-
5471000 Total					291,053	4,113	72,961	21,474	44,922	128,785	18,697	99	-
5480000	GENERATION EXP	OPEX	Other Production O&M Expense	SG	18,033	265	4,701	1,414	2,559	8,006	1,083	5	-
5480000 Total					18,033	265	4,701	1,414	2,559	8,006	1,083	5	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	OR	32	-	32	-	-	-	-	-	-
5490000	MIS OTH PWR GEN EX	OPEX	Other Production O&M Expense	SG	8,525	125	2,223	668	1,210	3,785	512	2	-
5490000 Total					8,558	125	2,255	668	1,210	3,785	512	2	-
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	OR	378	-	378	-	-	-	-	-	-
5500000	RENTS (OTHER GEN)	OPEX	Other Production O&M Expense	SG	7,464	110	1,946	585	1,059	3,314	448	2	-
5500000 Total					7,842	110	2,324	585	1,059	3,314	448	2	-
5520000	MAINT OF STRUCTURE	OPEX	Other Production O&M Expense	SG	2,353	35	614	184	334	1,045	141	1	-
5520000 Total					2,353	35	614	184	334	1,045	141	1	-
5530000	MNT GEN & ELEC PLT	OPEX	Other Production O&M Expense	SG	15,161	222	3,953	1,188	2,152	6,731	911	4	-
5530000 Total					15,161	222	3,953	1,188	2,152	6,731	911	4	-
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	SG	1,128	17	294	88	160	501	68	0	-
5540000 Total					1,128	17	294	88	160	501	68	0	-
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	SG	33	0	9	3	5	15	2	0	-
5546000 Total					33	0	9	3	5	15	2	0	-
5549500	MAINT OF OTH PWR PLT	OPEX	Other Production O&M Expense	SG	1,971	29	514	154	280	875	118	1	-
5549500	MAINT OF OTH PWR PLT	OPEX	Other Production O&M Expense	SG	0	0	0	0	0	0	0	0	-
5549500 Total					1,971	29	514	154	280	875	118	1	-
5550000	PURCHASED POWER	PSEX	Power Supply Expense	SG	674	10	176	53	96	299	41	0	-
5550000 Total					674	10	176	53	96	299	41	0	-
5552400	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	OTHER	4,162	-	-	-	-	-	-	-	4,162
5552400 Total					4,162	-	-	-	-	-	-	-	4,162
5552500	OTH/INT/REC/DEL	NPCX	Net Power Cost Expense	SE	62,782	887	15,738	4,632	9,690	27,780	4,033	21	-
5552500 Total					62,782	887	15,738	4,632	9,690	27,780	4,033	21	-
5552700	PURCH POWER-UT SITUS	NPCX	Net Power Cost Expense	UT	10,278	-	-	-	-	10,278	-	-	-
5552700 Total					10,278	-	-	-	-	10,278	-	-	-
5555700	NPC Deferral Mchism	NPCX	Net Power Cost Expense	OTHER	(171)	-	-	-	-	-	-	-	(171)
5555700 Total					(171)	-	-	-	-	-	-	-	(171)
5555900	Short-Term Firm Whls	NPCX	Net Power Cost Expense	SG	250,160	3,671	65,218	19,610	35,506	111,058	15,024	73	-
5555900 Total					250,160	3,671	65,218	19,610	35,506	111,058	15,024	73	-
5556200	TRADING NETTED-LOSS	NPCX	Net Power Cost Expense	SG	9	0	2	1	1	4	1	0	-
5556200 Total					9	0	2	1	1	4	1	0	-
5556300	FIRM ENERGY PURCH	NPCX	Net Power Cost Expense	SG	449,429	6,594	117,168	35,230	63,789	199,524	26,992	132	-
5556300 Total					449,429	6,594	117,168	35,230	63,789	199,524	26,992	132	-
5556400	FIRM DEMAND PURCH	NPCX	Net Power Cost Expense	SG	35,434	520	9,238	2,778	5,029	15,731	2,128	10	-
5556400 Total					35,434	520	9,238	2,778	5,029	15,731	2,128	10	-
5556700	POST-MERG FIRM PUR	NPCX	Net Power Cost Expense	SG	(51,310)	(753)	(13,377)	(4,022)	(7,283)	(22,779)	(3,082)	(15)	-
5556700 Total					(51,310)	(753)	(13,377)	(4,022)	(7,283)	(22,779)	(3,082)	(15)	-
5556710	EIM - FIRM PURCHASES	NPCX	Net Power Cost Expense	SG	(64,885)	(952)	(16,916)	(5,086)	(9,209)	(28,806)	(3,897)	(19)	-
5556710 Total					(64,885)	(952)	(16,916)	(5,086)	(9,209)	(28,806)	(3,897)	(19)	-



Operations & Maintenance Expense (Actuals)

Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5558000	PUR PWR-UNDR CAP LEA	NPCX	Net Power Cost Expense	SG	1,507	22	393	118	214	669	91	0	-
5558000 Total					1,507	22	393	118	214	669	91	0	-
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	596	9	155	47	85	265	36	0	-
5560000 Total					596	9	155	47	85	265	36	0	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SE	9	0	2	1	1	4	1	0	-
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	34,993	513	9,123	2,743	4,967	15,535	2,102	10	-
5570000 Total					35,001	514	9,125	2,744	4,968	15,539	2,102	10	-
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	3,739	-	-	-	-	-	-	-	-
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	3,051	-	3,051	-	-	-	-	-	-
5579000 Total					6,789	-	3,051	-	-	-	3,739	-	-
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	UT	35	-	-	-	-	35	-	-	-
5579100	OTH EXP-LIQ DAMAGE	PSEX	Power Supply Expense	WYU	54	-	-	-	54	-	-	-	-
5579100 Total					89	-	-	-	54	35	-	-	-
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	8,985	132	2,342	704	1,275	3,989	540	3	-
5600000 Total					8,985	132	2,342	704	1,275	3,989	540	3	-
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	7,132	105	1,859	559	1,012	3,166	428	2	-
5612000 Total					7,132	105	1,859	559	1,012	3,166	428	2	-
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	SG	327	5	85	26	46	145	20	0	-
5614000 Total					327	5	85	26	46	145	20	0	-
5614010	EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	SG	754	11	196	59	107	335	45	0	-
5614010 Total					754	11	196	59	107	335	45	0	-
5615000	REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	SG	2,396	35	625	188	340	1,064	144	1	-
5615000 Total					2,396	35	625	188	340	1,064	144	1	-
5616000	TRANS SVC STUDIES	TNEX	Transmission O&M Expense	SG	132	2	34	10	19	59	8	0	-
5616000 Total					132	2	34	10	19	59	8	0	-
5617000	GEN INTERCNCT STUD	TNEX	Transmission O&M Expense	SG	1,250	18	326	98	177	555	75	0	-
5617000 Total					1,250	18	326	98	177	555	75	0	-
5618000	REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	SG	5,785	85	1,508	453	821	2,568	347	2	-
5618000 Total					5,785	85	1,508	453	821	2,568	347	2	-
5620000	STATION EXP(TRANS)	TNEX	Transmission O&M Expense	SG	3,230	47	842	253	458	1,434	194	1	-
5620000 Total					3,230	47	842	253	458	1,434	194	1	-
5630000	OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	SG	961	14	251	75	136	427	58	0	-
5630000 Total					961	14	251	75	136	427	58	0	-
5650000	TRNS ELEC BY OTHERS	NPCX	Net Power Cost Expense	SG	(24)	(0)	(6)	(2)	(3)	(11)	(1)	(0)	-
5650000 Total					(24)	(0)	(6)	(2)	(3)	(11)	(1)	(0)	-
5650010	EIM - TRANS OF ELEC	NPCX	Net Power Cost Expense	SG	2,287	34	596	179	325	1,015	137	1	-
5650010 Total					2,287	34	596	179	325	1,015	137	1	-
5651000	S/T FIRM WHEELING	NPCX	Net Power Cost Expense	SG	6,362	93	1,659	499	903	2,824	382	2	-
5651000 Total					6,362	93	1,659	499	903	2,824	382	2	-
5652500	NON-FIRM WHEEL EXP	NPCX	Net Power Cost Expense	SE	15,972	226	4,004	1,178	2,465	7,067	1,026	5	-
5652500 Total					15,972	226	4,004	1,178	2,465	7,067	1,026	5	-
5654600	POST-MRG WHEEL EXP	NPCX	Net Power Cost Expense	SG	124,770	1,831	32,528	9,781	17,709	55,392	7,494	37	-
5654600 Total					124,770	1,831	32,528	9,781	17,709	55,392	7,494	37	-
5660000	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	3,609	53	941	283	512	1,602	217	1	-
5660000 Total					3,609	53	941	283	512	1,602	217	1	-
5660010	MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5660010 Total					(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5670000	RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	SG	2,482	36	647	195	352	1,102	149	1	-
5670000 Total					2,482	36	647	195	352	1,102	149	1	-
5680000	MNT SUPERV & ENG	TNEX	Transmission O&M Expense	SG	845	12	220	66	120	375	51	0	-
5680000 Total					845	12	220	66	120	375	51	0	-
5690000	MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	SG	95	1	25	7	14	42	6	0	-



Operations & Maintenance Expense (Actuals)

Sum of Range: 07/2020 - 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5690000 Total					95	1	25	7	14	42	6	0	-
5692000	MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	SG	700	10	183	55	99	311	42	0	-
5692000 Total					700	10	183	55	99	311	42	0	-
5693000	MAINT-COM EQP TRANS	TNEX	Transmission O&M Expense	SG	4,445	65	1,159	348	631	1,973	267	1	-
5693000 Total					4,445	65	1,159	348	631	1,973	267	1	-
5700000	MAINT STATION EQIP	TNEX	Transmission O&M Expense	SG	10,323	151	2,691	809	1,465	4,583	620	3	-
5700000 Total					10,323	151	2,691	809	1,465	4,583	620	3	-
5710000	MAINT OVHD LINES	TNEX	Transmission O&M Expense	SG	17,663	259	4,605	1,385	2,507	7,841	1,061	5	-
5710000 Total					17,663	259	4,605	1,385	2,507	7,841	1,061	5	-
5720000	MNT UNDERGRD LINES	TNEX	Transmission O&M Expense	SG	170	2	44	13	24	75	10	0	-
5720000 Total					170	2	44	13	24	75	10	0	-
5730000	MNT MSC TRANS PLNT	TNEX	Transmission O&M Expense	SG	177	3	46	14	25	79	11	0	-
5730000 Total					177	3	46	14	25	79	11	0	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	CA	657	657	-	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	120	-	-	-	-	-	120	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	OR	431	-	431	-	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	8,122	310	2,174	512	759	3,941	427	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	UT	85	-	-	-	-	85	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WA	322	-	-	322	-	-	-	-	-
5800000	OPER SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	81	-	-	-	81	-	-	-	-
5800000 Total					9,816	966	2,604	833	839	4,026	547	-	-
5810000	LOAD DISPATCHING	DNEX	Distribution O&M Expense	SNPD	12,715	485	3,403	801	1,188	6,171	668	-	-
5810000 Total					12,715	485	3,403	801	1,188	6,171	668	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	CA	104	104	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	IDU	214	-	-	-	-	-	214	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	OR	1,104	-	1,104	-	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	SNPD	17	1	5	1	2	8	1	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	UT	1,818	-	-	-	-	1,818	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WA	293	-	-	293	-	-	-	-	-
5820000	STATION EXP(DIST)	DNEX	Distribution O&M Expense	WYP	702	-	-	-	702	-	-	-	-
5820000 Total					4,252	105	1,109	294	704	1,826	215	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	CA	381	381	-	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	IDU	278	-	-	-	-	-	278	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	OR	1,780	-	1,780	-	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	SNPD	0	0	0	0	0	0	0	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	6,147	-	-	-	-	6,147	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	324	-	-	324	-	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	376	-	-	-	376	-	-	-	-
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	74	-	-	-	74	-	-	-	-
5830000 Total					9,361	381	1,780	324	450	6,148	278	-	-
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	OR	0	-	0	-	-	-	-	-	-
5840000 Total					0	-	0	-	-	-	-	-	-
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	324	12	87	20	30	157	17	-	-
5850000 Total					324	12	87	20	30	157	17	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	101	101	-	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	172	-	-	-	-	-	172	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	1,273	-	1,273	-	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	502	-	-	-	-	502	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	371	-	-	371	-	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	251	-	-	-	251	-	-	-	-
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	81	-	-	-	81	-	-	-	-
5860000 Total					2,751	101	1,273	371	332	502	172	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	557	557	-	-	-	-	-	-	-



Operations & Maintenance Expense (Actuals)

Sum of Range: 07/2020 - 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	838	-	-	-	-	-	838	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	6,350	-	6,350	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	6,075	-	-	-	-	6,075	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,362	-	-	1,362	-	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	1,257	-	-	-	1,257	-	-	-	-
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	115	-	-	-	115	-	-	-	-
5870000 Total					16,554	557	6,350	1,362	1,372	6,075	838	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	(90)	(90)	-	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	3	-	-	-	-	-	3	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	(115)	-	(115)	-	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	663	25	177	42	62	322	35	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	693	-	-	-	-	693	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	(2)	-	-	(2)	-	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	18	-	-	-	18	-	-	-	-
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	(91)	-	-	-	(91)	-	-	-	-
5880000 Total					1,078	(64)	62	40	(12)	1,014	37	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	86	86	-	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	49	-	-	-	-	-	49	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,872	-	1,872	-	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	25	1	7	2	2	12	1	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	754	-	-	-	-	754	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	204	-	-	204	-	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	435	-	-	-	435	-	-	-	-
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	127	-	-	-	127	-	-	-	-
5890000 Total					3,552	87	1,879	205	564	766	51	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	121	121	-	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	247	-	-	-	-	-	247	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	822	-	822	-	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	2,561	98	685	161	239	1,243	134	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	1,029	-	-	-	-	1,029	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	187	-	-	187	-	-	-	-	-
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	392	-	-	-	392	-	-	-	-
5900000 Total					5,359	219	1,507	348	631	2,272	382	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	178	178	-	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	127	-	-	-	-	-	127	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	500	-	500	-	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	60	2	16	4	6	29	3	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	608	-	-	-	-	608	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	127	-	-	127	-	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	158	-	-	-	158	-	-	-	-
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	58	-	-	-	58	-	-	-	-
5910000 Total					1,816	181	516	131	221	637	130	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	329	329	-	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	405	-	-	-	-	-	405	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	2,723	-	2,723	-	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	1,565	60	419	99	146	760	82	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	2,154	-	-	-	-	2,154	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	635	-	-	635	-	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	927	-	-	-	927	-	-	-	-
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	27	-	-	-	27	-	-	-	-
5920000 Total					8,765	388	3,142	734	1,100	2,914	487	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	8,760	8,760	-	-	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	3,561	-	-	-	-	-	3,561	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	54,803	-	54,803	-	-	-	-	-	-



Operations & Maintenance Expense (Actuals)

Sum of Range: 07/2020 - 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	2,450	93	656	154	229	1,189	129	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	30,083	-	-	-	-	30,083	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	5,970	-	-	5,970	-	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	5,049	-	-	-	5,049	-	-	-	-
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	758	-	-	-	758	-	-	-	-
5930000 Total					111,434	8,853	55,459	6,125	6,036	31,272	3,690	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	31	31	-	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	50	-	-	-	-	-	50	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	223	-	223	-	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	UT	902	-	-	-	-	902	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WA	28	-	-	28	-	-	-	-	-
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	WYP	95	-	-	-	95	-	-	-	-
5931000 Total					1,328	31	223	28	95	902	50	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	CA	460	460	-	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	IDU	995	-	-	-	-	-	995	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	OR	7,107	-	7,107	-	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	SNPD	23	1	6	1	2	11	1	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	UT	16,832	-	-	-	-	16,832	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WA	1,267	-	-	1,267	-	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYP	2,075	-	-	-	2,075	-	-	-	-
5940000	MAINT UDGRND LINES	DNEX	Distribution O&M Expense	WYU	252	-	-	-	252	-	-	-	-
5940000 Total					29,012	461	7,114	1,269	2,330	16,843	996	-	-
5950000	MAINT LINE TRNSFRM	DNEX	Distribution O&M Expense	SNPD	1,101	42	295	69	103	534	58	-	-
5950000 Total					1,101	42	295	69	103	534	58	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	CA	48	48	-	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	IDU	65	-	-	-	-	-	65	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	OR	689	-	689	-	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	UT	597	-	-	-	-	597	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WA	37	-	-	37	-	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYP	371	-	-	-	371	-	-	-	-
5960000	MNT STR LGHT-SIG S	DNEX	Distribution O&M Expense	WYU	61	-	-	-	61	-	-	-	-
5960000 Total					1,868	48	689	37	432	597	65	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	CA	16	16	-	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	IDU	34	-	-	-	-	-	34	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	OR	214	-	214	-	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	SNPD	27	1	7	2	2	13	1	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	UT	356	-	-	-	-	356	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WA	26	-	-	26	-	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYP	22	-	-	-	22	-	-	-	-
5970000	MNT OF METERS	DNEX	Distribution O&M Expense	WYU	23	-	-	-	23	-	-	-	-
5970000 Total					718	17	222	28	47	369	35	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	CA	100	100	-	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	IDU	187	-	-	-	-	-	187	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	OR	(250)	-	(250)	-	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	SNPD	2,165	83	579	136	202	1,051	114	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	UT	809	-	-	-	-	809	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WA	209	-	-	209	-	-	-	-	-
5980000	MNT MISC DIST PLNT	DNEX	Distribution O&M Expense	WYP	374	-	-	-	374	-	-	-	-
5980000 Total					3,595	183	330	345	577	1,860	301	-	-
5989500	MNT DIST PLNT-ENV AM	DNEX	Distribution O&M Expense	SNPD	(7)	(0)	(2)	(0)	(1)	(3)	(0)	-	-
5989500	MNT DIST PLNT-ENV AM	DNEX	Distribution O&M Expense	SNPD	(7)	(0)	(2)	(0)	(1)	(3)	(0)	-	-
5989500	MNT DIST PLNT-ENV AM	DNEX	Distribution O&M Expense	SNPD	2,402	92	643	151	224	1,166	126	-	-
5989500 Total					2,388	91	639	150	223	1,159	125	-	-
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	CN	2,257	53	699	154	164	1,090	96	-	-



Operations & Maintenance Expense (Actuals)

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(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9010000	SUPRV (CUST ACCT)	CAEX	Customer Accounting Expense	WYP	1	-	-	-	1	-	-	-	-
9010000 Total					2,257	53	699	154	165	1,090	96	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CA	408	408	-	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	CN	389	9	120	27	28	188	16	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	IDU	2,035	-	-	-	-	-	2,035	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	OR	2,312	-	2,312	-	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	UT	5,735	-	-	-	-	5,735	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WA	1,197	-	-	1,197	-	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYP	1,007	-	-	-	1,007	-	-	-	-
9020000	METER READING EXP	CAEX	Customer Accounting Expense	WYU	189	-	-	-	-	189	-	-	-
9020000 Total					13,271	417	2,432	1,224	1,225	5,923	2,051	-	-
9030000	CUST RCRD/COLL EXP	CAEX	Customer Accounting Expense	CN	1,295	30	401	89	94	625	55	-	-
9030000 Total					1,295	30	401	89	94	625	55	-	-
9031000	CUST RCRD/CUST SYS	CAEX	Customer Accounting Expense	CN	2,546	60	789	174	185	1,229	108	-	-
9031000 Total					2,546	60	789	174	185	1,229	108	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	CN	8,631	202	2,675	591	628	4,169	366	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	OR	0	-	0	-	-	-	-	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	UT	(4)	-	-	-	-	(4)	-	-	-
9032000	CUST ACCTG/BILL	CAEX	Customer Accounting Expense	WA	0	-	-	0	-	-	-	-	-
9032000 Total					8,627	202	2,675	591	628	4,164	366	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CA	17	17	-	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	CN	13,185	309	4,086	902	960	6,368	559	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	IDU	300	-	-	-	-	-	300	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	OR	672	-	672	-	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	UT	1,425	-	-	-	-	1,425	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WA	188	-	-	188	-	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYP	446	-	-	-	446	-	-	-	-
9033000	CUST ACCTG/COLL	CAEX	Customer Accounting Expense	WYU	63	-	-	-	63	-	-	-	-
9033000 Total					16,297	326	4,758	1,091	1,469	7,793	860	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	CA	8	8	-	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	IDU	16	-	-	-	-	-	16	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	OR	79	-	79	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	UT	58	-	-	-	-	58	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WA	12	-	-	12	-	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYP	16	-	-	-	16	-	-	-	-
9035000	CUST ACCTG/REQ	CAEX	Customer Accounting Expense	WYU	8	-	-	-	8	-	-	-	-
9035000 Total					197	8	79	12	24	58	16	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	CN	13,573	318	4,206	929	988	6,555	576	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	OR	14	-	14	-	-	-	-	-	-
9036000	CUST ACCTG/COMMON	CAEX	Customer Accounting Expense	WA	51	-	-	51	-	-	-	-	-
9036000 Total					13,637	318	4,220	979	988	6,555	576	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CA	239	239	-	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	CN	141	3	44	10	10	68	6	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	IDU	629	-	-	-	-	-	629	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	OR	5,875	-	5,875	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	UT	3,321	-	-	-	-	3,321	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WA	1,709	-	-	1,709	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CAEX	Customer Accounting Expense	WYP	72	-	-	-	72	-	-	-	-
9040000 Total					11,986	243	5,918	1,719	82	3,389	635	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	CA	(2)	(2)	-	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	IDU	0	-	-	-	-	-	0	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	42	-	42	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	(17)	-	-	-	-	(17)	-	-	-



Operations & Maintenance Expense (Actuals)

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(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	14	-	-	14	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	4	-	-	-	4	-	-	-	-
9042000 Total					42	(2)	42	14	4	(17)	0	-	-
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	25	1	8	2	2	12	1	-	-
9050000 Total					25	1	8	2	2	12	1	-	-
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	3	0	1	0	0	1	0	-	-
9070000 Total					3	0	1	0	0	1	0	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	5	0	2	0	0	2	0	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	1	-	1	-	-	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	3	-	-	-	-	3	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	3	-	-	3	-	-	-	-	-
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	1	-	-	-	1	-	-	-	-
9080000 Total					13	0	3	3	1	5	0	-	-
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	855	20	265	59	62	413	36	-	-
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	OR	1,260	-	1,260	-	-	-	-	-	-
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	OTHER	270	-	-	-	-	-	-	-	270
9081000 Total					2,386	20	1,525	59	62	413	36	-	270
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	8	8	-	-	-	-	-	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	1,083	25	336	74	79	523	46	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	IDU	17	-	-	-	-	-	17	-	-
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	51	-	-	-	-	-	-	-	51
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	10	-	-	10	-	-	-	-	-
9084000 Total					1,169	33	336	84	79	523	62	-	51
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	80,711	-	-	-	-	-	-	-	80,711
9085100 Total					80,711	-	-	-	-	-	-	-	80,711
9086000	CUST SERV	CSEX	Customer Service Expense	CN	76	2	24	5	6	37	3	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	19	-	-	-	-	-	19	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,210	-	2,210	-	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	UT	2,881	-	-	-	-	2,881	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WA	294	-	-	294	-	-	-	-	-
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	951	-	-	-	951	-	-	-	-
9086000 Total					6,431	2	2,234	299	957	2,918	22	-	-
9089300	ENERGY STORAGE	CSEX	Customer Service Expense	OTHER	5	-	-	-	-	-	-	-	5
9089300 Total					5	-	-	-	-	-	-	-	5
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	10,046	-	-	-	-	-	-	-	10,046
9089500 Total					10,046	-	-	-	-	-	-	-	10,046
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	10,005	-	-	-	-	-	-	-	10,005
9089600 Total					10,005	-	-	-	-	-	-	-	10,005
9089700	SUBSCRIBER SOLAR	CSEX	Customer Service Expense	UT	161	-	-	-	-	161	-	-	-
9089700 Total					161	-	-	-	-	161	-	-	-
9089800	COMMUNITY SOLAR	CSEX	Customer Service Expense	OTHER	460	-	-	-	-	-	-	-	460
9089800 Total					460	-	-	-	-	-	-	-	460
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	123	123	-	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	2,683	63	832	184	195	1,296	114	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	91	-	-	-	-	-	91	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	680	-	680	-	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	569	-	-	-	-	569	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	153	-	-	153	-	-	-	-	-
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	340	-	-	-	340	-	-	-	-
9090000 Total					4,638	186	1,511	336	535	1,865	205	-	-
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	2	0	1	0	0	-	1	0	-
9100000 Total					2	0	1	0	0	-	1	0	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	703	-	703	-	-	-	-	-	-



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(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	76,468	1,722	20,798	5,853	10,015	33,605	4,459	16	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT	1,188	-	-	-	-	1,188	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	0	-	-	0	-	-	-	-	-
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WYP	395	-	-	-	395	-	-	-	-
9200000 Total					78,753	1,722	21,501	5,853	10,410	34,793	4,459	16	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	2	2	-	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	87	2	27	6	6	42	4	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	423	-	-	-	-	-	423	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	1,811	-	1,811	-	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	8,230	185	2,238	630	1,078	3,617	480	2	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	78	-	-	-	-	78	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	8	-	-	8	-	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	19	-	-	-	19	-	-	-	-
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	5	-	-	-	5	-	-	-	-
9210000 Total					10,663	190	4,077	644	1,108	3,737	907	2	-
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	(37,447)	(843)	(10,185)	(2,866)	(4,904)	(16,456)	(2,183)	(8)	-
9220000 Total					(37,447)	(843)	(10,185)	(2,866)	(4,904)	(16,456)	(2,183)	(8)	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	81	81	-	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	1	-	-	-	-	-	1	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	117	-	117	-	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	13,730	309	3,734	1,051	1,798	6,034	801	3	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	524	-	-	-	-	524	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	10	-	-	10	-	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	9	-	-	-	9	-	-	-	-
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYU	192	-	-	-	192	-	-	-	-
9230000 Total					14,663	390	3,851	1,061	1,998	6,558	802	3	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	CA	(1)	(1)	-	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	113	-	113	-	-	-	-	-	-
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	8,993	203	2,446	688	1,178	3,952	524	2	-
9239990 Total					9,105	202	2,559	688	1,178	3,952	524	2	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	CA	1,989	1,989	-	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	114	-	-	-	-	-	114	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	OR	7,836	-	7,836	-	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	1,313	-	-	-	-	1,313	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WA	572	-	-	572	-	-	-	-	-
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	350	-	-	-	350	-	-	-	-
9241000 Total					12,173	1,989	7,836	572	350	1,313	114	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	(100)	(100)	-	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	(388)	-	(388)	-	-	-	-	-	-
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WA	(20)	-	-	(20)	-	-	-	-	-
9242000 Total					(508)	(100)	(388)	(20)	-	-	-	-	-
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	4,372	98	1,189	335	573	1,921	255	1	-
9243000 Total					4,372	98	1,189	335	573	1,921	255	1	-
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	153,085	3,448	41,637	11,718	20,049	67,275	8,926	31	-
9250000 Total					153,085	3,448	41,637	11,718	20,049	67,275	8,926	31	-
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	1,485	-	1,485	-	-	-	-	-	-
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	(1,485)	(33)	(404)	(114)	(194)	(652)	(87)	(0)	-
9251000 Total					-	(33)	1,081	(114)	(194)	(652)	(87)	(0)	-
9261200	PEN EXP-OTH NBC	AGEX	Administrative & General Expense	SO	(6,607)	(149)	(1,797)	(506)	(865)	(2,903)	(385)	(1)	-
9261200 Total					(6,607)	(149)	(1,797)	(506)	(865)	(2,903)	(385)	(1)	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	CA	26	26	-	-	-	-	-	-	-
9261500	PEN EXP-STATE SITUS	AGEX	Administrative & General Expense	WA	73	-	-	73	-	-	-	-	-
9261500 Total					99	26	-	73	-	-	-	-	-



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(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9262200	POSTRET EXP-OTH NBC	AGEX	Administrative & General Expense	SO	(2,873)	(65)	(782)	(220)	(376)	(1,263)	(168)	(1)	-
9262200 Total					(2,873)	(65)	(782)	(220)	(376)	(1,263)	(168)	(1)	-
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	OR	164	-	164	-	-	-	-	-	-
9262500	POSTRET EXP-ST SITUS	AGEX	Administrative & General Expense	UT	5,401	-	-	-	-	5,401	-	-	-
9262500 Total					5,565	-	164	-	-	5,401	-	-	-
9263200	SERP EXP-OTH NBC	AGEX	Administrative & General Expense	SO	2,768	62	753	212	363	1,216	161	1	-
9263200 Total					2,768	62	753	212	363	1,216	161	1	-
9269100	GROSS-UP - PENSION	AGEX	Administrative & General Expense	SO	8,149	184	2,216	624	1,067	3,581	475	2	-
9269100 Total					8,149	184	2,216	624	1,067	3,581	475	2	-
9269200	GROSS-UP - POST-RETR	AGEX	Administrative & General Expense	SO	947	21	258	73	124	416	55	0	-
9269200 Total					947	21	258	73	124	416	55	0	-
9269400	GROSS-UP - MD/DN/V/L	AGEX	Administrative & General Expense	SO	60,432	1,361	16,436	4,626	7,915	26,558	3,524	12	-
9269400 Total					60,432	1,361	16,436	4,626	7,915	26,558	3,524	12	-
9269500	GROSS-UP - 401(K) EX	AGEX	Administrative & General Expense	SO	39,571	891	10,763	3,029	5,183	17,390	2,307	8	-
9269500 Total					39,571	891	10,763	3,029	5,183	17,390	2,307	8	-
9269600	GROSS-UP - POST-EMPL	AGEX	Administrative & General Expense	SO	6,401	144	1,741	490	838	2,813	373	1	-
9269600 Total					6,401	144	1,741	490	838	2,813	373	1	-
9269700	GROSS-UP - OTH BEN E	AGEX	Administrative & General Expense	SO	5,779	130	1,572	442	757	2,540	337	1	-
9269700 Total					5,779	130	1,572	442	757	2,540	337	1	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	480	480	-	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	204	-	-	-	-	-	204	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	2,021	-	2,021	-	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	2,240	50	609	171	293	984	131	0	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	UT	868	-	-	-	-	868	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	123	-	-	123	-	-	-	-	-
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	1,138	-	-	-	1,138	-	-	-	-
9280000 Total					7,074	531	2,630	295	1,432	1,852	334	0	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	78	78	-	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	723	-	-	-	-	-	723	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	3,778	-	3,778	-	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	6,221	-	-	-	-	6,221	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	674	-	-	674	-	-	-	-	-
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,830	-	-	-	1,830	-	-	-	-
9282000 Total					13,305	78	3,778	674	1,830	6,221	723	-	-
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	4,290	63	1,118	336	609	1,904	258	1	-
9283000 Total					4,290	63	1,118	336	609	1,904	258	1	-
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	(3,458)	(78)	(941)	(265)	(453)	(1,520)	(202)	(1)	-
9290000 Total					(3,458)	(78)	(941)	(265)	(453)	(1,520)	(202)	(1)	-
9299100	DUP CHG CR - PENSION	AGEX	Administrative & General Expense	SO	(8,149)	(184)	(2,216)	(624)	(1,067)	(3,581)	(475)	(2)	-
9299100 Total					(8,149)	(184)	(2,216)	(624)	(1,067)	(3,581)	(475)	(2)	-
9299200	DUP CHG CR - POST-RT	AGEX	Administrative & General Expense	SO	(947)	(21)	(258)	(73)	(124)	(416)	(55)	(0)	-
9299200 Total					(947)	(21)	(258)	(73)	(124)	(416)	(55)	(0)	-
9299400	DUP CHG CR - MD/V/L	AGEX	Administrative & General Expense	SO	(60,432)	(1,361)	(16,436)	(4,626)	(7,915)	(26,558)	(3,524)	(12)	-
9299400 Total					(60,432)	(1,361)	(16,436)	(4,626)	(7,915)	(26,558)	(3,524)	(12)	-
9299500	DUP CHRG CR - 401(K)	AGEX	Administrative & General Expense	SO	(39,571)	(891)	(10,763)	(3,029)	(5,183)	(17,390)	(2,307)	(8)	-
9299500 Total					(39,571)	(891)	(10,763)	(3,029)	(5,183)	(17,390)	(2,307)	(8)	-
9299600	DUP CHG CR - POST-EM	AGEX	Administrative & General Expense	SO	(6,401)	(144)	(1,741)	(490)	(838)	(2,813)	(373)	(1)	-
9299600 Total					(6,401)	(144)	(1,741)	(490)	(838)	(2,813)	(373)	(1)	-
9299700	DUP CHG CR - OTH BEN	AGEX	Administrative & General Expense	SO	(5,779)	(130)	(1,572)	(442)	(757)	(2,540)	(337)	(1)	-
9299700 Total					(5,779)	(130)	(1,572)	(442)	(757)	(2,540)	(337)	(1)	-
9301000	GEN ADVERTISNG EXP	AGEX	Administrative & General Expense	SO	18	0	5	1	2	8	1	0	-
9301000 Total					18	0	5	1	2	8	1	0	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	0	-	0	-	-	-	-	-	-



Operations & Maintenance Expense (Actuals)

Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Group Code	Secondary Group Code Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,228	50	606	171	292	979	130	0	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	3	-	-	-	-	3	-	-	-
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	19	-	-	-	19	-	-	-	-
9302000 Total					2,250	50	606	171	311	982	130	0	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	51	51	-	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	1	-	-	-	-	-	1	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	455	-	455	-	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	2,061	46	560	158	270	906	120	0	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	369	-	-	-	-	369	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	10	-	-	10	-	-	-	-	-
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	146	-	-	-	146	-	-	-	-
9310000 Total					3,093	97	1,015	168	416	1,275	121	0	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	117	117	-	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	28	1	9	2	2	13	1	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	6	-	-	-	-	-	6	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	150	-	150	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	26,097	588	7,098	1,998	3,418	11,468	1,522	5	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	33	-	-	-	-	33	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	74	-	-	74	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	10	-	-	-	10	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	3	-	-	-	3	-	-	-	-
9350000 Total					26,517	706	7,256	2,073	3,433	11,515	1,529	5	-
9359500	MAINT GEN PLT-ENV AM	AGEX	Administrative & General Expense	SO	22	0	6	2	3	10	1	0	-
9359500 Total					22	0	6	2	3	10	1	0	-
Grand Total					3,092,164	57,384	814,565	220,822	408,368	1,303,410	181,284	791	105,540

B3. DEPRECIATION EXPENSE



Depreciation Expense (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	SG	810	12	211	63	115	360	49	0	-
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	36,945	542	9,632	2,896	5,244	16,402	2,219	11	-
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	199,347	2,925	51,970	15,627	28,294	88,500	11,973	58	-
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	41,422	608	10,799	3,247	5,879	18,369	2,488	12	-
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	16,451	241	4,289	1,290	2,335	7,304	988	5	-
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	2	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,534	23	400	120	218	681	92	0	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	72	1	19	6	10	32	4	0	-
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	24	0	6	2	3	11	1	0	-
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-P	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-U	2	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-P	13	0	3	1	2	6	1	0	-
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-U	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2	0	1	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-P	23	0	6	2	3	10	1	0	-
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	263	4	68	21	37	117	16	0	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	454	7	118	36	64	202	27	0	-
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	341	5	89	27	48	151	20	0	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	9,512	140	2,480	746	1,350	4,223	571	3	-
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	22	0	6	2	3	10	1	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	897	13	234	70	127	398	54	0	-
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	57	1	15	4	8	25	3	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	101	1	26	8	14	45	6	0	-
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	1,003	15	262	79	142	445	60	0	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	13,169	193	3,433	1,032	1,869	5,847	791	4	-
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	3,627	53	946	284	515	1,610	218	1	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	7,790	114	2,031	611	1,106	3,458	468	2	-
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	15	0	4	1	2	7	1	0	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	2	0	0	0	0	1	0	0	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	(4,406)	(65)	(1,149)	(345)	(625)	(1,956)	(265)	(1)	-
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	2,087	31	544	164	296	927	125	1	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(5,370)	(79)	(1,400)	(421)	(762)	(2,384)	(323)	(2)	-
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	632	9	165	50	90	281	38	0	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(1,049)	(15)	(273)	(82)	(149)	(466)	(63)	(0)	-
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3350000	MISC POWER PLANT EQUIP	SG-U	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	1	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	426	6	111	33	60	189	26	0	-
4030000	DEPN EXPENSE-ELECT	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	114	2	30	9	16	50	7	0	-
4030000	DEPN EXPENSE-ELECT	3402000	LAND RIGHTS	SG	184	3	48	14	26	82	11	0	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	SG	7,128	105	1,858	559	1,012	3,165	428	2	-
4030000	DEPN EXPENSE-ELECT	3410000	STRUCTURES & IMPROVEMENTS	UT	1	-	-	-	-	1	-	-	-
4030000	DEPN EXPENSE-ELECT	3420000	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	519	8	135	41	74	230	31	0	-
4030000	DEPN EXPENSE-ELECT	3430000	PRIME MOVERS	SG	125,254	1,838	32,654	9,819	17,778	55,606	7,523	37	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	SG	18,779	276	4,896	1,472	2,665	8,337	1,128	5	-
4030000	DEPN EXPENSE-ELECT	3440000	GENERATORS	UT	3	-	-	-	-	3	-	-	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	11,241	165	2,930	881	1,595	4,990	675	3	-
4030000	DEPN EXPENSE-ELECT	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	-	-	-	-	-	1	-	-	-
4030000	DEPN EXPENSE-ELECT	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	599	9	154	46	84	261	35	0	-
4030000	DEPN EXPENSE-ELECT	3502000	LAND RIGHTS	SG	2,724	40	710	214	387	1,209	164	1	-
4030000	DEPN EXPENSE-ELECT	3520000	STRUCTURES & IMPROVEMENTS	SG	4,190	61	1,092	328	595	1,860	252	1	-
4030000	DEPN EXPENSE-ELECT	3530000	STATION EQUIPMENT	SG	36,727	539	9,575	2,879	5,213	16,305	2,206	11	-
4030000	DEPN EXPENSE-ELECT	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	2,938	43	766	230	417	1,304	176	1	-
4030000	DEPN EXPENSE-ELECT	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	406	6	106	32	58	180	24	0	-
4030000	DEPN EXPENSE-ELECT	3540000	TOWERS AND FIXTURES	SG	19,676	289	5,130	1,542	2,793	8,735	1,182	6	-
4030000	DEPN EXPENSE-ELECT	3550000	POLES AND FIXTURES	SG	22,835	335	5,953	1,790	3,241	10,198	1,371	7	-
4030000	DEPN EXPENSE-ELECT	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	24,728	363	6,447	1,938	3,510	10,978	1,485	7	-
4030000	DEPN EXPENSE-ELECT	3570000	UNDERGROUND CONDUIT	SG	61	1	16	5	9	27	4	0	-
4030000	DEPN EXPENSE-ELECT	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	148	2	39	12	21	66	9	0	-
4030000	DEPN EXPENSE-ELECT	3590000	ROADS AND TRAILS	SG	154	2	40	12	22	68	9	0	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	CA	12	12	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	IDU	24	-	-	-	-	-	24	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	OR	61	-	61	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	UT	179	-	-	-	-	179	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WA	8	-	-	8	-	-	-	-	-



Depreciation Expense (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYP	60	-	-	-	60	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3602000	LAND RIGHTS	WYU	76	-	-	-	76	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	CA	98	98	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	IDU	54	-	-	-	-	-	54	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	OR	545	-	545	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	UT	1,059	-	-	-	-	1,059	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WA	106	-	-	106	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYP	212	-	-	-	212	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	84	-	-	-	84	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	739	739	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	739	-	-	-	-	-	739	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	5,098	-	5,098	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	11,229	-	-	-	-	11,229	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,674	-	-	1,674	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,269	-	-	-	2,269	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	353	-	-	-	353	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	10	10	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	11	-	-	-	-	-	11	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	82	-	82	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	167	-	-	-	-	167	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	28	-	-	28	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	37	-	-	-	37	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	4	-	-	-	4	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	2,724	2,724	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,466	-	-	-	-	-	3,466	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	13,886	-	13,886	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	15,230	-	-	-	-	15,230	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	4,075	-	-	4,075	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,360	-	-	-	5,360	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,073	-	-	-	1,073	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	913	913	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	1,000	-	-	-	-	-	1,000	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,876	-	6,876	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,989	-	-	-	-	6,989	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,982	-	-	1,982	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,673	-	-	-	2,673	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	350	-	-	-	350	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	460	460	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	268	-	-	-	-	-	268	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,945	-	1,945	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	5,519	-	-	-	-	5,519	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	513	-	-	513	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	837	-	-	-	837	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYU	158	-	-	-	158	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	533	533	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	634	-	-	-	-	-	634	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	4,184	-	4,184	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	13,443	-	-	-	-	13,443	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	741	-	-	741	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,443	-	-	-	1,443	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	553	-	-	-	553	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	CA	1,290	1,290	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	IDU	1,969	-	-	-	-	-	1,969	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	OR	11,544	-	11,544	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	UT	13,914	-	-	-	-	13,914	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WA	3,017	-	-	3,017	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYP	3,489	-	-	-	3,489	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3680000	LINE TRANSFORMERS	WYU	489	-	-	-	489	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	CA	252	252	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	IDU	214	-	-	-	-	-	214	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	OR	2,222	-	2,222	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	UT	2,240	-	-	-	-	2,240	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WA	564	-	-	564	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYP	397	-	-	-	397	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3691000	SERVICES - OVERHEAD	WYU	87	-	-	-	-	87	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	CA	388	388	-	-	-	-	-	-	-



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Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	IDU	851	-	-	-	-	-	851	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	OR	4,746	-	4,746	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	UT	6,191	-	-	-	-	6,191	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WA	1,165	-	-	1,165	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYP	1,052	-	-	-	1,052	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3692000	SERVICES - UNDERGROUND	WYU	366	-	-	-	366	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	CA	294	294	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	IDU	721	-	-	-	-	-	721	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	OR	2,574	-	2,574	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	UT	4,768	-	-	-	-	4,768	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WA	639	-	-	639	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYP	655	-	-	-	655	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3700000	METERS	WYU	121	-	-	-	121	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	CA	15	15	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	9	-	-	-	-	-	9	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	OR	122	-	122	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	UT	267	-	-	-	-	-	267	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WA	19	-	-	19	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	40	-	-	-	40	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	8	-	-	-	8	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	28	28	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	36	-	-	-	-	-	36	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	664	-	664	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	1,106	-	-	-	-	1,106	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	110	-	-	110	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	241	-	-	-	241	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	64	-	-	-	64	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	IDU	0	-	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	OR	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SG	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	SO	2	0	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	UT	2	-	-	-	-	2	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYP	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3892000	LAND RIGHTS	WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CA	69	69	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	167	4	52	11	12	81	7	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	201	-	-	-	-	-	201	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	684	-	684	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SE	18	0	4	1	3	8	1	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SG	205	3	54	16	29	91	12	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	1,942	44	528	149	254	854	113	0	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	941	-	-	-	-	941	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	265	-	-	265	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	213	-	-	-	213	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	103	-	-	-	103	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	5	5	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	42	1	13	3	3	20	2	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	5	-	-	-	-	-	5	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	74	-	74	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	79	1	21	6	11	35	5	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	575	13	156	44	75	253	34	0	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	42	-	-	-	-	42	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	4	-	-	4	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	26	-	-	-	26	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	2	-	-	-	2	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	7	7	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	588	14	182	40	43	284	25	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	78	-	-	-	-	-	78	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	181	-	181	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	5	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	479	7	125	38	68	213	29	0	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	9,187	207	2,499	703	1,203	4,037	536	2	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	144	-	-	-	-	144	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	63	-	-	63	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	341	-	-	-	341	-	-	-	-



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4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	13	-	-	-	13	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	IDU	0	-	-	-	-	-	0	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	0	-	0	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SG	6	0	2	0	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	15	0	4	1	2	7	1	0	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1	-	-	-	-	1	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYP	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	7	7	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	23	-	-	-	-	-	23	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	107	-	107	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	237	3	62	19	34	105	14	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	10	0	3	1	1	4	1	0	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	140	-	-	-	-	140	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	27	-	-	27	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	50	-	-	-	50	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	0	-	-	-	0	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	*TLS, SHOP, GAR EQUIPMENT*	CA	33	33	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	*TLS, SHOP, GAR EQUIPMENT*	IDU	90	-	-	-	-	-	90	-	-
4030000	DEPN EXPENSE-ELECT	3940000	*TLS, SHOP, GAR EQUIPMENT*	OR	450	-	450	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	*TLS, SHOP, GAR EQUIPMENT*	SE	4	0	1	0	1	2	0	0	-
4030000	DEPN EXPENSE-ELECT	3940000	*TLS, SHOP, GAR EQUIPMENT*	SG	925	14	241	72	131	410	56	0	-
4030000	DEPN EXPENSE-ELECT	3940000	*TLS, SHOP, GAR EQUIPMENT*	SO	82	2	22	6	11	36	5	0	-
4030000	DEPN EXPENSE-ELECT	3940000	*TLS, SHOP, GAR EQUIPMENT*	UT	631	-	-	-	-	631	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	*TLS, SHOP, GAR EQUIPMENT*	WA	109	-	-	109	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	*TLS, SHOP, GAR EQUIPMENT*	WYP	160	-	-	-	160	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3940000	*TLS, SHOP, GAR EQUIPMENT*	WYU	16	-	-	-	16	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	21	21	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	65	-	-	-	-	-	65	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	465	-	465	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SE	61	1	15	5	9	27	4	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	321	5	84	25	46	142	19	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	243	5	66	19	32	107	14	0	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	387	-	-	-	-	387	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	73	-	-	73	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	133	-	-	-	133	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	5	-	-	-	5	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	257	257	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	165	4	51	11	12	80	7	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	495	-	-	-	-	-	495	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	3,306	-	3,306	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SE	12	0	3	1	2	5	1	0	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	7,728	113	2,015	606	1,097	3,431	464	2	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	4,099	92	1,115	314	537	1,801	239	1	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,637	-	-	-	-	2,637	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	506	-	-	506	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	997	-	-	-	997	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	254	-	-	-	254	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	27	-	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	27	-	-	-	-	-	27	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	219	-	219	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SE	7	0	2	1	1	3	0	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SG	357	5	93	28	51	158	21	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SO	44	1	12	3	6	19	3	0	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	UT	169	-	-	-	-	169	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WA	44	-	-	44	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYP	54	-	-	-	54	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	WYU	9	-	-	-	9	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CA	3	3	-	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	CN	4	0	1	0	0	2	0	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	IDU	4	-	-	-	-	-	4	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	OR	61	-	61	-	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SE	0	0	0	0	0	0	0	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SG	141	2	37	11	20	62	8	0	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	SO	110	2	30	8	14	48	6	0	-



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4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	UT	69	-	-	-	-	-	69	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WA	9	-	-	9	-	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYP	12	-	-	-	12	-	-	-	-
4030000	DEPN EXPENSE-ELECT	3980000	MISCELLANEOUS EQUIPMENT	WYU	1	-	-	-	1	-	-	-	-
4030000 Total					839,912	17,602	225,220	65,281	114,469	368,229	48,927	183	-
4032000	DEPR - STEAM	565131	DEPR - PROD STEAM NOT CLASSIFIED	SG	9,065	133	2,363	711	1,287	4,024	544	3	-
4032000	DEPR - STEAM	565247	Depr - Prod Steam UT STEP	OTHER	180,756	-	-	-	-	-	-	-	180,756
4032000 Total					189,821	133	2,363	711	1,287	4,024	544	3	180,756
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	872	13	227	68	124	387	52	0	-
4033000	DEPR - HYDRO	565133	DEPR - PROD HYDRO NOT CLASSIFIED	SG-U	82	1	21	6	12	36	5	0	-
4033000 Total					954	14	249	75	135	424	57	0	-
4034000	DEPR - OTHER	565134	DEPR - PROD OTHER NOT CLASSIFIED	SG	249	4	65	20	35	111	15	0	-
4034000 Total					249	4	65	20	35	111	15	0	-
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	10,800	158	2,816	847	1,533	4,795	649	3	-
4035000 Total					10,800	158	2,816	847	1,533	4,795	649	3	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	101	101	-	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	(1,045)	-	-	-	-	-	(1,045)	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	974	-	974	-	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	(10,026)	-	-	-	-	(10,026)	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	544	-	-	544	-	-	-	-	-
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	(647)	-	-	-	(647)	-	-	-	-
4036000 Total					(10,099)	101	974	544	(647)	(10,026)	(1,045)	-	-
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	SG	3,666	54	956	287	520	1,627	220	1	-
4037000 Total					3,666	54	956	287	520	1,627	220	1	-
4039999	DEPR EXP-ELEC, OTH	565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	(222)	(3)	(58)	(17)	(31)	(98)	(13)	(0)	-
4039999 Total					(222)	(3)	(58)	(17)	(31)	(98)	(13)	(0)	-
Grand Total					1,035,081	18,063	232,585	67,747	117,301	369,085	49,354	191	180,756

B4. AMORTIZATION EXPENSE



Amortization Expense (Actuals)

Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	IDU	20	-	-	-	-	-	20	-	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	631	9	165	49	90	280	38	0	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	2,680	39	699	210	380	1,190	161	1	-
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	306	4	80	24	43	136	18	0	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	-	9	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	996	15	260	78	141	442	60	0	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	UT	34	-	-	-	-	34	-	-	-
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	WYP	59	-	-	-	59	-	-	-	-
4040000	AMOR LTD TRM PLNT	3031050	RWT - RCMS WORK TRACKING	SO	58	1	16	4	8	26	3	0	-
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	6,196	145	1,920	424	451	2,993	263	-	-
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	3,965	89	1,078	304	519	1,742	231	1	-
4040000	AMOR LTD TRM PLNT	3032130	PROD & TRANS PLANT	SG	109	2	28	9	15	48	7	0	-
4040000	AMOR LTD TRM PLNT	3032140	MINING PLANT	SO	76	2	21	6	10	33	4	0	-
4040000	AMOR LTD TRM PLNT	3032150	HYDRO PLANT	SO	128	3	35	10	17	56	7	0	-
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	23	1	6	2	3	10	1	0	-
4040000	AMOR LTD TRM PLNT	3032360	2002 GRID NET POWER COST MODELING	SO	5	0	1	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	11	0	3	1	1	5	1	0	-
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	35	1	10	3	5	16	2	0	-
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	392	9	107	30	51	172	23	0	-
4040000	AMOR LTD TRM PLNT	3032680	TRANSMISSION WHOLESAL BILLING SYSTEM	SG	4	0	1	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	470	11	128	36	61	206	27	0	-
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	7	0	2	1	1	3	0	0	-
4040000	AMOR LTD TRM PLNT	3032740	GADSBY INTANGIBLE ASSETS	SG	4	0	1	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	432	6	113	34	61	192	26	0	-
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	6	2	3	11	1	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	5	0	1	0	1	2	0	0	-
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0	0	-
4040000	AMOR LTD TRM PLNT	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	71	2	19	5	9	31	4	0	-
4040000	AMOR LTD TRM PLNT	3032860	WEB SOFTWARE	SO	1,857	42	505	142	243	816	108	0	-
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	360	5	94	28	51	160	22	0	-
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	297	7	81	23	39	130	17	0	-
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	2,823	41	736	221	401	1,253	170	1	-
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	2,003	47	621	137	146	968	85	-	-
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	2,965	67	807	227	388	1,303	173	1	-
4040000	AMOR LTD TRM PLNT	3033230	VREALIZE VMWARE - SHARED	SO	202	5	55	15	26	89	12	0	-
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	1,126	26	349	77	82	544	48	-	-
4040000	AMOR LTD TRM PLNT	3033250	AMI Metering Software	CN	3,550	83	1,100	243	258	1,715	151	-	-
4040000	AMOR LTD TRM PLNT	3033260	Big Data & Analytics	SO	771	17	210	59	101	339	45	0	-
4040000	AMOR LTD TRM PLNT	3033270	CES - Customer Experience System	CN	558	13	173	38	41	270	24	-	-
4040000	AMOR LTD TRM PLNT	3033280	MAPAPPS - Mapping Systems Application	SO	163	4	44	12	21	72	10	0	-
4040000	AMOR LTD TRM PLNT	3033290	CUSTOMER CONTACTS	CN	94	2	29	6	7	46	4	-	-
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	2,273	51	618	174	298	999	133	0	-
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	36	1	10	3	5	16	2	0	-
4040000	AMOR LTD TRM PLNT	3033370	DISTRIBUTION INTANGIBLES	WYP	4	-	-	-	4	-	-	-	-
4040000	AMOR LTD TRM PLNT	3033390	RMT TRADE SYSTEM	SO	91	2	25	7	12	40	5	0	-
4040000	AMOR LTD TRM PLNT	3033410	M365	SO	31	1	8	2	4	14	2	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CA	2	2	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	CN	1	0	0	0	0	0	0	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	IDU	3	-	-	-	-	-	3	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	OR	3	-	3	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SE	2	0	0	0	0	1	0	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SG	10,872	160	2,834	852	1,543	4,827	653	3	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	SO	484	11	132	37	63	213	28	0	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	UT	4	-	-	-	-	4	-	-	-



Amortization Expense (Actuals)

Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WA	3	-	-	3	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3034900	MISC - MISCELLANEOUS	WYP	49	-	-	-	49	-	-	-	-
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG	148	2	38	12	21	66	9	0	-
4040000	AMOR LTD TRM PLNT	3035320	HYDRO PLANT INTANGIBLES	SG-P	15	0	4	1	2	7	1	0	-
4040000	AMOR LTD TRM PLNT	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	312	5	81	24	44	138	19	0	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	0	0	-	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	294	-	294	-	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	247	6	67	19	32	109	14	0	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	1	-	-	-	-	1	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	93	-	-	93	-	-	-	-	-
4040000	AMOR LTD TRM PLNT	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	53	-	-	-	53	-	-	-	-
4040000 Total					48,540	938	13,627	3,690	5,868	21,771	2,636	9	-
4049000	AMR LTD TRM PLNT-OT	566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,233	-	-	-	-	-	-	-	4,233
4049000	AMR LTD TRM PLNT-OT	566970	AMORTIZATION JO BILL CREDIT	SG	(284)	(4)	(74)	(22)	(40)	(126)	(17)	(0)	-
4049000 Total					3,949	(4)	(74)	(22)	(40)	(126)	(17)	(0)	4,233
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	SG	6,496	95	1,694	509	922	2,884	390	2	-
4061000	EL PLNT ACQ ADJ-CM	566920	AMORT ELEC PLANT ACQ ADJ	UT	302	-	-	-	-	302	-	-	-
4061000 Total					6,798	95	1,694	509	922	3,186	390	2	-
4073000	REGULATORY DEBITS	566940	AMORT OF REG ASSETS - DEBITS	SG	24	0	6	2	3	11	1	0	-
4073000	REGULATORY DEBITS	566983	Amortz Reg A-Unrcvrd Plt/Decom Csts-OR	OR	1,057	-	1,057	-	-	-	-	-	-
4073000	REGULATORY DEBITS	566984	Amortz Reg A-Unrcvrd Plt/Decom Csts-UT	UT	1,332	-	-	-	-	1,332	-	-	-
4073000	REGULATORY DEBITS	586902	Preferred Stock Repurchase Loss Amort	OTHER	124	-	-	-	-	-	-	-	124
4073000 Total					2,538	0	1,064	2	3	1,343	1	0	124
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	IDU	5,176	-	-	-	-	-	5,176	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	OR	41,529	-	41,529	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301101	BPA Reg Bill Bal Acct - Residential	WA	11,930	-	-	11,930	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	IDU	315	-	-	-	-	-	315	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	OR	922	-	922	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301201	BPA Reg Bill Bal Acct - Commercial	WA	546	-	-	546	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	IDU	31	-	-	-	-	-	31	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	OR	2	-	2	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301301	BPA Reg Bill Bal Acct - Industrial	WA	14	-	-	14	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	IDU	1,751	-	-	-	-	-	1,751	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	OR	840	-	840	-	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301451	BPA Reg Bill Bal Acct - Irrigation	WA	660	-	-	660	-	-	-	-	-
4074100	Reg Credits-BPA Exch	301601	BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	-	0	-	-	-	-	-	-
4074100 Total					63,718	-	43,294	13,151	-	-	7,274	-	-
4074200	Reg Credits-BPA Exch	505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	(43,294)	-	(43,294)	-	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	(13,151)	-	-	(13,151)	-	-	-	-	-
4074200	Reg Credits-BPA Exch	505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	(7,274)	-	-	-	-	-	(7,274)	-	-
4074200 Total					(63,718)	-	(43,294)	(13,151)	-	-	(7,274)	-	-
Grand Total					61,824	1,030	16,310	4,179	6,754	26,173	3,011	11	4,357

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income (Actuals)
Sum of Range: 07/2020 - 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	(459)	(10)	(125)	(35)	(60)	(202)	(27)	(0)	-
4081000 Total					(459)	(10)	(125)	(35)	(60)	(202)	(27)	(0)	-
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	161,965	3,648	44,052	12,398	21,212	71,178	9,444	33	-
4081500	PROPERTY TAXES	579012	Property Tax Exp - Reg Deferral/Amortz	OR	(299)	-	(299)	-	-	-	-	-	-
4081500 Total					161,666	3,648	43,753	12,398	21,212	71,178	9,444	33	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,223	1,223	-	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	29,492	-	29,492	-	-	-	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	UT	8	-	-	-	-	8	-	-	-
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	1,864	-	-	-	1,864	-	-	-	-
4081800 Total					32,587	1,223	29,492	-	1,864	8	-	-	-
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	SO	13,664	308	3,716	1,046	1,790	6,005	797	3	-
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,499	-	1,499	-	-	-	-	-	-
4081990	MISC TAXES - OTHER	583263	MONTANA ENERGY TAX	SE	212	3	53	16	33	94	14	0	-
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	21	-	-	21	-	-	-	-	-
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	48	1	12	4	7	21	3	0	-
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	92	-	-	-	92	-	-	-	-
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	153	2	38	11	24	68	10	0	-
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	SG	2,232	33	582	175	317	991	134	1	-
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	21	0	6	2	3	9	1	0	-
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	SE	459	6	115	34	71	203	29	0	-
4081990 Total					18,402	353	6,022	1,308	2,336	7,391	988	4	-
Grand Total					212,197	5,215	79,142	13,671	25,352	78,375	10,405	37	-

B6. FEDERAL INCOME TAXES



Schedule M (Actuals)
Twelve Months Ending - June 2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Act		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAP	105127	Book Dep'r Allocated to Medicare and M&E	SCHMDEXP	1,500	3	34	10	17	57	8	0	22
SCHMAP	130100	Non - Deductible Expenses	SO	150	45	539	152	259	870	115	0	-
SCHMAP	130400	PMINon deductible Exp	SE	10	0	3	1	2	870	1	0	-
SCHMAP	130505	Executive Compensation 162(m)	SO	278	6	76	21	36	122	16	0	-
SCHMAP	130750	Non deductible Fringe Benefits	SO	280	6	76	21	37	123	16	0	-
SCHMAP	130755	Non deductible Parking Costs	SO	830	19	226	64	109	365	48	0	-
SCHMAP	505505	Income Tax Interest	SO	5	0	1	0	1	2	0	0	-
SCHMAP	610106	PMIFuel Tax Cr	SE	23	0	6	2	3	10	1	0	-
SCHMAP	610107	PMI Dividend Gross Up for Foreign Tax Cr	SO	2	0	0	0	0	1	0	0	-
SCHMAP	920145	PMI Mining Rescue Training Credit Addbac	SE	23	0	6	2	3	10	1	0	-
SCHMAP Total				3,580	80	966	272	468	1,564	208	1	22
SCHMAT	105100	Capitalized Labor Costs	SO	4,075	92	1,108	312	534	1,791	238	1	-
SCHMAT	105120	Book Depreciation	SCHMDEXP	859,860	15,829	194,305	57,016	99,482	325,426	43,239	167	124,397
SCHMAT	1051201	Book Depreciation- Ulah JD Plant Buy dow	UT	225,431	-	-	-	-	225,431	-	-	-
SCHMAT	1051203	Book Depreciation - Idaho Plant Buy Down	IDU	16,938	-	-	-	-	-	16,938	-	-
SCHMAT	1051204	Book Depreciation - Oregon Plant Buy Dow	OR	131,758	-	131,758	-	-	-	-	-	-
SCHMAT	105121	PMIBook Depreciation	SE	15,868	224	3,978	1,171	2,449	7,021	1,019	5	-
SCHMAT	105130	CIAC	CIAC	121,888	4,646	32,623	7,680	11,385	59,152	6,402	-	-
SCHMAT	105140	Highway relocation	SNPD	3,814	145	1,021	240	356	1,851	200	-	-
SCHMAT	105142	Avoided Costs	SNP	72,599	1,532	19,135	5,356	9,436	32,869	4,248	15	7
SCHMAT	105146	Capitalization of Test Energy	SG	2,663	39	694	209	378	1,182	160	1	-
SCHMAT	210200	Prepaid Taxes-property taxes	GPRS	4,500	(111)	(1,341)	(377)	(646)	(2,166)	(287)	(1)	-
SCHMAT	220100	Bad Debts Allowance - Cash Basis	BADDEBT	3,554	71	1,761	512	25	996	188	-	-
SCHMAT	320270	Reg Asset FAS 158 Pension Liab Adj	SO	18,426	415	5,012	1,410	2,413	8,098	1,074	4	-
SCHMAT	320280	Reg Asset FAS 158 Post Retire Liab	SO	(521)	(12)	(142)	(40)	(68)	(229)	(30)	(0)	-
SCHMAT	320281	Reg Asset - Post-Retirement Settlement L	SO	3,703	83	1,007	283	485	1,627	216	1	-
SCHMAT	320282	Reg Asset - Post-Retirement Settlement L	UT	1,689	-	-	-	-	1,689	-	-	-
SCHMAT	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	553	-	-	-	-	-	-	-	553
SCHMAT	41530	Environmental Costs WA	WA	231	-	-	231	-	-	-	-	-
SCHMAT	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	18,094	256	4,536	1,335	2,793	8,006	1,162	6	-
SCHMAT	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	671	-	-	-	-	-	-	-	671
SCHMAT	415430	Reg Asset - CA - Transportation Electri	OTHER	(159)	-	-	-	-	-	-	-	(159)
SCHMAT	415510	WA Disallowed Colstrip #3 Write-off	WA	30	-	-	30	-	-	-	-	-
SCHMAT	415702	Reg Asset - Lake Side Liq.	WYP	27	-	-	-	-	27	-	-	-
SCHMAT	415703	Goodroe Hills Liquidation Damages - WY	WYP	21	-	-	-	-	21	-	-	-
SCHMAT	415710	Reg Liability - WA - Accelerated Depreci	WA	(2,406)	-	-	(2,406)	-	-	-	-	-
SCHMAT	415723	Reg Asset - Cholla U4 - O&M Depreciation	IDU	806	-	-	-	-	-	806	-	-
SCHMAT	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	620	-	620	-	-	-	-	-	-
SCHMAT	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	1,556	-	-	-	-	1,556	-	-	-
SCHMAT	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	517	-	-	-	-	517	-	-	-
SCHMAT	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	121	121	-	-	-	-	-	-	-
SCHMAT	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	(68)	-	-	-	-	-	-	-	(68)
SCHMAT	415841	Reg Asset - Emergency Service Programs -	OTHER	(5)	-	-	-	-	-	-	-	(5)
SCHMAT	415852	Powerdale Decommissioning Reg Asset - ID	IDU	12	-	-	-	-	-	12	-	-
SCHMAT	415855	CA - January 2010 Storm Costs	OTHER	(78)	-	-	-	-	-	-	-	(78)
SCHMAT	415857	ID - Deferred Overburden Costs	OTHER	36	-	-	-	-	-	-	-	36
SCHMAT	415858	WY - Deferred Overburden Costs	WYP	101	-	-	-	101	-	-	-	-
SCHMAT	415868	Reg Asset - UT - Solar Incentive Program	OTHER	(553)	-	-	-	-	-	-	-	(553)
SCHMAT	415875	Deferred Excess Net PowerCosts - OR	OTHER	1,405	-	-	-	-	-	-	-	1,405
SCHMAT	415883	Deferral of Renewable Energy Credit - WY	OTHER	131	-	-	-	-	-	-	-	131
SCHMAT	415926	Reg Liability - Depreciation Decrease -	OTHER	(564)	-	-	-	-	-	-	-	(564)
SCHMAT	415927	Reg Liability - Depreciation Decrease De	WA	7	-	-	7	-	-	-	-	-
SCHMAT	415939	Reg Asset - Carbon Plant Decommissioning	WYP	523	-	-	-	-	523	-	-	-
SCHMAT	415942	Reg Liability - Steam Decommissioning -	WA	1,785	-	-	1,785	-	-	-	-	-
SCHMAT	425195	Reg Asset - OR Asset Sale Gain Giveback	OTHER	(686)	-	-	-	-	-	-	-	(686)
SCHMAT	425365	Hermiston Swap	SE	172	3	45	13	24	76	10	0	-
SCHMAT	430100	Customer Service / Weatherization	OTHER	(196,674)	-	-	-	-	-	-	-	(196,674)
SCHMAT	505125	ACCURED ROYALTIES	SE	3,253	46	816	240	502	1,440	209	1	-
SCHMAT	505400	Bonus Liability	SO	(643)	(14)	(175)	(49)	(84)	(282)	(37)	(0)	-
SCHMAT	505450	Accrued Payroll Taxes	SE	16,954	382	4,611	1,298	2,220	7,450	989	3	-
SCHMAT	5054501	Accrued Payroll Taxes - PMI	SO	13	0	3	1	2	6	1	0	-
SCHMAT	505520	Bonus Accrual - PMI	SE	65	4	16	5	10	29	4	0	-
SCHMAT	505600	Sick Leave Vacation & Personal Time	SE	72	2	20	6	9	32	4	0	-
SCHMAT	505601	Sick Leave Accrual - PMI	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-



Schedule M (Actuals)
Twelve Months Ending - June 2021
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(Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
SCHMAT	505700	Accrued Retention Bonus	SO	(8)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	-
SCHMAT	605100	Trojan Decommissioning Costs	TROJD	(46)	(1)	(12)	(4)	(7)	(20)	(3)	(0)	-
SCHMAT	605710	Reverse Accrued Final Reclamation	OTHER	(843)	-	-	-	-	-	-	-	(843)
SCHMAT	605715	Trapper Mine Contract Obligation	SE	832	12	209	61	128	368	53	0	-
SCHMAT	610000	Coal Mine Development-PMI	SE	(30)	(0)	(7)	(2)	(5)	(13)	(2)	(0)	-
SCHMAT	610141	WA Rate Refunds	OTHER	1,850	-	-	-	-	-	-	-	1,850
SCHMAT	610145	REG LIAB-DSM	OTHER	(2,786)	-	-	-	-	-	-	-	(2,786)
SCHMAT	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	OR	1,820	-	1,820	-	-	-	-	-	-
SCHMAT	610155	Reg Liability - Plant Closure Cost - WA	WA	678	-	-	678	-	-	-	-	-
SCHMAT	705241	Reg Liability - CA California Alternativ	OTHER	373	-	-	-	-	-	-	-	373
SCHMAT	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	747	-	-	-	-	-	-	-	747
SCHMAT	705266	Reg Liability - Energy Savings Assistanc	OTHER	53	-	-	-	-	-	-	-	53
SCHMAT	705267	Reg Liability - WA Decoupling Mechanism	OTHER	(13,025)	-	-	-	-	-	-	-	(13,025)
SCHMAT	705336	Reg Liability - Sale of Renewable Energy	OTHER	801	-	-	-	-	-	-	-	801
SCHMAT	705340	Reg Liability - Excess Income Tax Defer	OTHER	(2,528)	-	-	-	-	-	-	-	(2,528)
SCHMAT	705341	Reg Liability - Excess Income Tax Defer	OTHER	(523)	-	-	-	-	-	-	-	(523)
SCHMAT	705342	Reg Liability - Excess Income Tax Defer	OTHER	(41,731)	-	-	-	-	-	-	-	(41,731)
SCHMAT	705343	Reg Liability - Excess Income Tax Defer	OTHER	(3,142)	-	-	-	-	-	-	-	(3,142)
SCHMAT	705344	Reg Liability - Excess Income Tax Defer	OTHER	35	-	-	-	-	-	-	-	35
SCHMAT	705352	Reg Liability - CA Klamath River Dams Re	CA	265	265	-	-	-	-	-	-	-
SCHMAT	705400	Reg Liability - OR Injuries & Damages Re	OR	1,485	-	1,485	-	-	-	-	-	-
SCHMAT	705410	Reg Liability - Cholla Decommissioning -	CA	(30)	(30)	-	-	-	-	-	-	-
SCHMAT	705411	Reg Liability - Cholla Decommissioning -	IDU	(113)	-	-	-	-	-	(113)	-	-
SCHMAT	705412	Reg Liability - Cholla Decommissioning -	OR	8,685	-	8,685	-	-	-	-	-	-
SCHMAT	705413	Reg Liability - Cholla Decommissioning -	UT	19,601	-	-	-	-	19,601	-	-	-
SCHMAT	705414	Reg Liability - Cholla Decommissioning -	WYP	(280)	-	-	-	(280)	-	-	-	-
SCHMAT	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	1,091	-	-	-	-	-	-	-	1,091
SCHMAT	705425	Reg Liability - Bridger Mine Accelerated	WA	1,275	-	-	1,275	-	-	-	-	-
SCHMAT	705450	Reg Liability - Property Insurance Reser	CA	131	131	-	-	-	-	-	-	-
SCHMAT	705451	Reg Liability - OR Property Insurance Re	OR	(7,968)	-	(7,968)	-	-	-	-	-	-
SCHMAT	705452	Reg Liability - Property Insurance Reser	WA	114	-	-	114	-	-	-	-	-
SCHMAT	705453	Reg Liability - ID Property Insurance Re	IDU	114	-	-	-	-	114	-	-	-
SCHMAT	705455	Reg Liability - WY Property Insurance Re	WYP	(377)	-	-	-	(377)	-	-	-	-
SCHMAT	705511	Regulatory Liability - CA Deferred Exces	OTHER	529	-	-	-	-	-	-	-	529
SCHMAT	705515	Regulatory Liability - OR Deferred Exces	OTHER	(24,739)	-	-	-	-	-	-	-	(24,739)
SCHMAT	705519	Regulatory Liability - WA Deferred Exces	OTHER	(3,572)	-	-	-	-	-	-	-	(3,572)
SCHMAT	705521	Regulatory Liability - WY Deferred Exces	OTHER	(2,731)	-	-	-	-	-	-	-	(2,731)
SCHMAT	705531	Regulatory Liability - UT Solar Feed-in	OTHER	(1,933)	-	-	-	-	-	-	-	(1,933)
SCHMAT	715105	MCI FOG Wire Lease	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
SCHMAT	715720	NW Power Act-WA	OTHER	244	-	-	-	-	-	-	-	244
SCHMAT	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	SO	(29)	(1)	(8)	(2)	(4)	(13)	(2)	(0)	-
SCHMAT	740100	Post Merger Loss-Reacquired Debt	SNP	582	12	154	43	76	264	34	0	0
SCHMAT	910245	Contra Receivable from Joint Owners	SE	(744)	(17)	(202)	(57)	(97)	(327)	(43)	(0)	-
SCHMAT	910905	Bridger Coal Company Underground Mine Co	SE	1,250	18	313	92	193	553	80	0	-
SCHMAT	920110	PMI-WY Extraction Tax	SE	(303)	(4)	(76)	(22)	(47)	(134)	(19)	(0)	-
SCHMAT Total			1,257,858	24,133	405,800	78,443	132,476	703,325	76,863	204	(163,385)	
SCHMDP	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	9	0	2	1	1	4	1	0	-
SCHMDP	120100	Preferred Dividend - PPL	SNP	110	2	29	8	14	50	6	0	0
SCHMDP	910900	PMI Depletion	SE	6,401	90	1,605	472	988	2,832	411	2	-
SCHMDP Total			6,520	93	1,636	481	1,004	2,886	418	2	0	
SCHMDT	105122	Repair Deduction	SG	154,035	2,260	40,157	12,075	21,863	68,384	9,251	45	-
SCHMDT	105125	Tax Depreciation	TAXDEPR	1,225,253	23,303	323,586	54,425	162,805	550,873	71,610	291	-
SCHMDT	105126	PMITax Depreciation	SE	3,256	46	816	240	503	1,441	209	1	-
SCHMDT	105137	Capitalized Depreciation	SO	7,807	176	2,123	598	1,022	3,431	455	2	-
SCHMDT	1051411	AFUDC - DEBT	SNP	38,222	807	10,074	2,820	4,988	17,305	2,237	8	4
SCHMDT	1051412	AFUDC - Equity	SNP	78,974	1,667	20,815	5,827	10,264	35,756	4,621	17	8
SCHMDT	105143	Basis Intangible Difference	SNP	284	6	75	21	37	129	17	0	0
SCHMDT	105152	Gain/(Loss) on Prop Dispositions	GPS	119,531	2,692	32,511	9,150	15,655	52,530	6,970	25	-
SCHMDT	105153	Contract Liability Basis Adjustment -Che	SC	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
SCHMDT	105175	Removal Cost (net of salvage)	GPS	78,604	1,771	21,379	6,017	10,295	34,544	4,583	16	-
SCHMDT	1052203	Cholla SHL-NOPA (Lease Amortization)	SG	2,076	30	541	163	295	922	125	1	-
SCHMDT	105470	Book Gain/Loss on Land Sales	GPS	2,100	47	571	161	275	923	122	0	-
SCHMDT	1102051	Tax Percentage Depletion - Deduction	SE	33	0	8	2	5	15	2	0	-



Schedule M (Actuals)
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Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	205025	PMI - Fuel Cost Adjustment	SE	(5,845)	(83)	(1,465)	(431)	(902)	(2,586)	(375)	(2)	-
SCHMDT	205200	Coal M&S Inventory Write-Off	SNPD	1,063	41	284	67	99	516	56	-	-
SCHMDT	205205	Inventory Reserve - PMI	SE	(984)	(14)	(247)	(73)	(152)	(435)	(63)	(0)	-
SCHMDT	205411	PMISEC 263A Adjustment	SE	775	11	194	57	120	343	50	0	-
SCHMDT	210100	Prepaid Taxes-OR PUC	OR	498	-	498	-	-	-	-	-	-
SCHMDT	210120	Prepaid Taxes-UT PUC	UT	713	-	-	-	-	713	-	-	-
SCHMDT	210130	Prepaid Taxes-ID PUC	IDU	(77)	-	-	-	-	-	(77)	-	-
SCHMDT	210170	Prepaid Lease-Gadsby Gas Turbine	SG	(511)	(7)	(133)	(40)	(73)	(227)	(31)	(0)	-
SCHMDT	210175	Prepaid - FSA O&M - East	SG	960	14	250	75	136	426	58	0	-
SCHMDT	210180	OTHER PREPAIDS	SO	1,615	36	439	124	212	710	94	0	-
SCHMDT	210185	Prepaid Aircraft Maintenance Costs	SG	(94)	(1)	(24)	(7)	(13)	(42)	(6)	(0)	-
SCHMDT	320279	Reg Liability - FAS 158 Post Retirement	SO	(521)	(12)	(142)	(40)	(68)	(229)	(30)	(0)	-
SCHMDT	415110	Def Reg Asset-Transmission Svc Deposit	SG	31	0	8	2	4	14	2	0	-
SCHMDT	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	2,188	-	-	-	-	-	-	-	2,188
SCHMDT	415260	Reg Asset - Fire Risk Mitigation - CA	OTHER	11,210	-	-	-	-	-	-	-	11,210
SCHMDT	415300	Hazardous Waste Clean-up Costs	SO	24,257	546	6,598	1,857	3,177	10,660	1,414	5	-
SCHMDT	415410	Reg Asset - Energy West Mining	SE	3,264	46	818	241	504	1,444	210	1	-
SCHMDT	415411	ContraRA DeerCreekAband CA	CA	(69)	(69)	-	-	-	-	-	-	-
SCHMDT	415412	ContraRA DeerCreekAband ID	IDU	(382)	-	-	-	-	-	(382)	-	-
SCHMDT	415413	ContraRA DeerCreekAband OR	OR	248	-	248	-	-	-	-	-	-
SCHMDT	415414	ContraRA DeerCreekAband UT	UT	1,483	-	-	-	-	1,483	-	-	-
SCHMDT	415415	ContraRA DeerCreekAband WA	WA	797	-	-	797	-	-	-	-	-
SCHMDT	415416	ContraRA DeerCreekAband WY	WYU	171	-	-	-	171	-	-	-	-
SCHMDT	415417	Contra RA UMWVA Pension CA	OTHER	1,805	-	-	-	-	-	-	-	1,805
SCHMDT	415431	Reg Asset - WA Transportation Electric	OTHER	210	-	-	-	-	-	-	-	210
SCHMDT	415520	Reg Asset - WA Decoupling Mechanism	OTHER	4,033	-	-	-	-	-	-	-	4,033
SCHMDT	415531	Reg Asset - UT 2017 Protocol - MSP Defer	UT	(13,200)	-	-	-	-	(13,200)	-	-	-
SCHMDT	415532	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	(4,000)	-	-	-	(4,000)	-	-	-	-
SCHMDT	415545	Reg Asset - WA Merwin Project	OTHER	3	-	-	-	-	-	-	-	3
SCHMDT	415655	CA GHG Allowance	OTHER	(3,213)	-	-	-	-	-	-	-	(3,213)
SCHMDT	415675	Reg Asset - UT - Deferred Stock Redemptl	OTHER	(83)	-	-	-	-	-	-	-	(83)
SCHMDT	415676	Reg Asset - WY - Deferred Stock Redemptl	OTHER	(28)	-	-	-	-	-	-	-	(28)
SCHMDT	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(13)	-	-	-	-	-	-	-	(13)
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	OTHER	568	-	-	-	-	-	-	-	568
SCHMDT	415701	CA Deferred Intervenor Funding	OTHER	107	-	-	-	-	-	-	-	107
SCHMDT	415720	Reg Asset - Community Solar - OR	OTHER	737	-	-	-	-	-	-	-	737
SCHMDT	415755	Reg Asset - Major Mtc Exp - Colstrip U4	WA	259	-	-	259	-	-	-	-	-
SCHMDT	415815	Insurance Reserve	SO	115,250	2,596	31,346	8,822	15,094	50,648	6,720	24	-
SCHMDT	415833	Reg Asset - Pension Settlement - CA	OTHER	(26)	-	-	-	-	-	-	-	(26)
SCHMDT	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	(7)	-	-	-	-	-	-	-	(7)
SCHMDT	415863	Reg Asset - UT Subscriber Solar Program	UT	19	-	-	-	-	19	-	-	-
SCHMDT	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(126)	-	-	-	-	-	-	-	(126)
SCHMDT	415870	CA Def Excess NPC	OTHER	(2,964)	-	-	-	-	-	-	-	(2,964)
SCHMDT	415874	Deferred Excess Net Power Costs - WY 08	OTHER	(5,828)	-	-	-	-	-	-	-	(5,828)
SCHMDT	415875	Deferred Excess Net Power Costs - UT	OTHER	17,506	-	-	-	-	-	-	-	17,506
SCHMDT	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(35)	-	-	-	-	(35)	-	-	-
SCHMDT	415879	Reg Asset - WY Liquidation Damages N2	WYP	(6)	-	-	-	(6)	-	-	-	-
SCHMDT	415882	Deferral of Renewable Energy Credit - WA	OTHER	(166)	-	-	-	-	-	-	-	(166)
SCHMDT	415885	Reg Asset - Noncurrent Redclass - Other	OTHER	596	-	-	-	-	-	-	-	596
SCHMDT	415892	Deferred Excess Net Power Costs - ID 09	OTHER	(8,272)	-	-	-	-	-	-	-	(8,272)
SCHMDT	415920	Reg Asset - Depreciation Increase - ID	IDU	6,054	-	-	-	-	-	6,054	-	-
SCHMDT	415921	Reg Asset - Depreciation Increase - UT	UT	(128)	-	-	-	-	(128)	-	-	-
SCHMDT	415922	Reg Asset - Depreciation Increase - WY	WYP	(442)	-	-	-	(442)	-	-	-	-
SCHMDT	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	(239)	-	-	-	-	-	(239)	-	-
SCHMDT	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	704	-	-	-	-	704	-	-	-
SCHMDT	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	(579)	-	-	-	(579)	-	-	-	-
SCHMDT	415929	Reg Asset - Carbon Decommissioning - CA	CA	(346)	(346)	-	-	-	-	-	-	-
SCHMDT	415934	Reg Liability - Contra - Carbon Deconmis	UT	(17,302)	-	-	-	-	(17,302)	-	-	-
SCHMDT	415935	Reg Liability - Contra - Carbon Deconmis	WYP	(223)	-	-	-	(223)	-	-	-	-
SCHMDT	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	(1,607)	(24)	(419)	(126)	(228)	(713)	(97)	(0)	-
SCHMDT	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	4,635	-	-	-	-	-	-	-	4,635
SCHMDT	415944	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	1,475	-	-	-	-	-	-	-	1,475
SCHMDT	425100	Deferred Regulatory Expense-IDU	IDU	36	-	-	-	-	-	36	-	-
SCHMDT	425215	Uneamed Joint Use Pole Contact Revenue	SNPD	(93)	(4)	(25)	(6)	(9)	(45)	(5)	-	-



Schedule M (Actuals)
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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	425400	UT Kalamath Relicensing Costs	OTHER	(3,931)	-	-	-	-	-	-	(3,931)
SCHMDT	430110	Reg Asset balance reclass	OTHER	(2,786)	-	-	-	-	-	-	(2,786)
SCHMDT	430112	Reg Asset - Other - Balance Reclass	OTHER	4,728	-	-	-	-	-	-	4,728
SCHMDT	505510	Vacation Accrual - PMI	SE	(40)	(1)	(10)	(3)	(6)	(18)	(3)	(0)
SCHMDT	605103	ARO/Reg Diff - Trojan - WA	WA	(9)	-	-	(9)	-	-	-	-
SCHMDT	610100	PMIDVLT COST AMORT	SE	(676)	(10)	(169)	(50)	(104)	(299)	(43)	(0)
SCHMDT	6101001	AMORT NOPAS 99-00 RAR	SO	28	1	8	2	4	13	2	0
SCHMDT	610111	Bridger Coal Company Gain/Loss on Assets	SE	(37)	(1)	(9)	(3)	(6)	(16)	(2)	(0)
SCHMDT	610114	PMI EITF Pre Stripping Costs	SE	(893)	(13)	(224)	(66)	(138)	(395)	(57)	(0)
SCHMDT	610146	OR Reg Asset/Liability Consolidation	OR	11	-	11	-	-	-	-	-
SCHMDT	705261	Reg Liability - Sale of Renewable Energy	OTHER	(133)	-	-	-	-	-	-	(133)
SCHMDT	705265	Reg Liab - OR Energy Conservation Charge	OTHER	179	-	-	-	-	-	-	179
SCHMDT	705337	Reg Liability - Sale of Renewable Energy	OTHER	(634)	-	-	-	-	-	-	(634)
SCHMDT	705454	Reg Liability - UT Property Insurance Re	UT	6,131	-	-	-	-	6,131	-	-
SCHMDT	705755	Reg Liability - Non current Reclass - Ot	OTHER	(596)	-	-	-	-	-	-	(596)
SCHMDT	720200	Deferred Comp Plan Benefits-PPL	SO	(1,287)	(29)	(350)	(98)	(168)	(565)	(75)	(0)
SCHMDT	720500	Severance Accrual	SO	(2,802)	(63)	(762)	(215)	(367)	(1,232)	(163)	(1)
SCHMDT	720800	FAS 158 Pension Liability	SO	24,712	557	6,721	1,892	3,236	10,860	1,441	5
SCHMDT	720810	FAS 158 Post-Retirement Liability	SO	3,160	72	865	243	416	1,398	185	1
SCHMDT	720815	FAS 158 Post Retirement Liability	SO	(1,430)	(32)	(389)	(109)	(187)	(628)	(83)	(0)
SCHMDT	910530	Injuries and Damages Reserve	SO	(251,916)	(5,674)	(68,517)	(19,283)	(32,993)	(110,708)	(14,689)	(52)
SCHMDY Total				1,617,837	30,344	428,061	85,377	210,495	703,528	100,102	385
Grand Total				2,885,795	54,649	836,462	164,573	344,442	1,411,303	177,592	592

(142,178)



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ended - June 2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTIL OP INC	310310	Renewable Electricity Production Tax Cre	SG	(125,907)	(1,847)	(32,824)	(9,870)	(17,870)	(55,896)	(7,562)	(37)	-
4091000	INC TX UTIL OP INC	310313	Mining Rescue Training Credit - PMI	SE	(23)	(0)	(6)	(2)	(3)	(10)	(1)	(0)	-
4091000	INC TX UTIL OP INC	600600	Fuel Tax Credit	SE	(23)	(0)	(6)	(2)	(3)	(10)	(1)	(0)	-
4091000	INC TX UTIL OP INC	900900	Foreign Tax Credit	SO	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	-
4091000 Total		0			(125,954)	(1,848)	(32,836)	(9,873)	(17,879)	(56,917)	(7,565)	(37)	-
4191000	AFUDC - OTHER	0	AFUDC - EQUITY	SNP	(79,166)	(1,671)	(20,866)	(5,841)	(10,289)	(35,842)	(4,632)	(17)	(8)
4191000 Total					(79,166)	(1,671)	(20,866)	(5,841)	(10,289)	(35,842)	(4,632)	(17)	(8)
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	OR	511	-	511	-	-	-	-	-	-
4211000	GAIN DISPOS PROP	554000	GAIN ON DISPOSITION OF PROPERTY	SO	(2,245)	(51)	(610)	(172)	(294)	(986)	(131)	(0)	-
4211000 Total					(1,734)	(51)	(100)	(172)	(294)	(986)	(131)	(0)	-
4211900	ASST SLS PRCDs-CLEAR	364105	ASSET SALES PROCEEDS - CLEARING	OTHER	0	-	-	-	-	-	-	-	0
4211900 Total					0	-	-	-	-	-	-	-	0
4270000	INT ON LNG-TRM DBT	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	369,073	7,789	97,277	27,231	47,969	167,098	21,596	78	36
4270000	INT ON LNG-TRM DBT	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567	666	8,320	2,329	4,103	14,292	1,847	7	3
4270000	INT ON LNG-TRM DBT	585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	314	7	83	23	41	142	18	0	0
4270000	INT ON LNG-TRM DBT	585005	INTEREST EXPENSE - LT DEBT - PCRBS FEES &	SNP	774	16	204	57	101	350	45	0	0
4270000 Total					401,728	8,478	105,884	29,640	52,213	181,882	23,507	85	40
4280000	AMT DBT DISC & EXP	586160	AMORTIZATION - DEBT DISCOUNT	SNP	1,122	24	296	83	146	508	66	0	0
4280000	AMT DBT DISC & EXP	586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,398	72	896	251	442	1,539	199	1	0
4280000 Total					4,521	95	1,191	334	588	2,047	265	1	0
4281000	AMORTZN OF LOSS	586190	AMORTIZATION - LOSS ON REACQUIRED DEBT	SNP	582	12	154	43	76	264	34	0	0
4281000 Total					582	12	154	43	76	264	34	0	0
4290000	AMT PREM ON DEBT	586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	(11)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	(0)
4290000 Total					(11)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	(0)
4310000	OTHER INTEREST EXP	0	4310000/0	SNP	8,804	186	2,321	650	1,144	3,986	515	2	1
4310000	OTHER INTEREST EXP	570019	Federal uncertain tax position int income	SNP	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	(0)
4310000	OTHER INTEREST EXP	575039	State uncertain tax position int income	SNP	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4310000	OTHER INTEREST EXP	575059	Current state tax interest income	SNP	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	(0)
4310000 Total					8,796	186	2,318	649	1,143	3,982	515	2	1
4313000	INT EXP ON REG LIAB	0	INTEREST EXPENSE ON REG LIABILITIES	SNP	9,753	206	2,571	720	1,268	4,416	571	2	1
4313000 Total					9,753	206	2,571	720	1,268	4,416	571	2	1
4320000	AFUDC - BORROWED	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(44,281)	(934)	(11,671)	(3,267)	(5,755)	(20,048)	(2,591)	(9)	(4)
4320000	AFUDC - BORROWED	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	5,966	126	1,572	440	775	2,701	349	1	1
4320000 Total					(38,315)	(809)	(10,099)	(2,827)	(4,980)	(17,347)	(2,242)	(8)	(4)

B7. D.I.T. EXPENSE AND I.T.C. ADJUSTMENT



Deferred Income Tax Expense (Actuals)
Twelve Months Ending - June 2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	105122	Repair Deduction	37,872	556	9,873	2,969	5,375	16,813	2,275	11	-
4101000	105125	Tax Depreciation	301,248	5,729	79,559	13,381	40,028	135,441	17,607	71	-
4101000	105126	282DIT PMIDepreciation-Tax	801	11	201	59	124	354	51	0	-
4101000	105137	Capitalized Depreciation	1,920	43	522	147	251	844	112	0	-
4101000	105141	AFUDC Debt	9,398	198	2,477	693	1,221	4,255	550	2	1
4101000	1051411	AFUDC Equity	19,417	410	5,118	1,433	2,524	8,791	1,136	4	2
4101000	105143	282Basis Intangible Difference	70	1	18	5	9	32	4	0	0
4101000	105152	Gain / (Loss) on Prop. Disposition	29,389	662	7,993	2,250	3,849	12,915	1,714	6	-
4101000	105153	Contract Liability Basis Adjustment -Che	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4101000	105175	Cost of Removal	19,326	435	5,256	1,479	2,531	8,493	1,127	4	-
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	510	7	133	40	72	227	31	0	-
4101000	105470	282Book Gain/Loss on Land Sales	516	12	140	40	68	227	30	0	-
4101000	110205	SRC Tax Percentage Depletion Deduct	8	0	2	1	1	4	1	0	-
4101000	205025	PMI-Fuel Cost Adjustment	(1,437)	(20)	(360)	(106)	(222)	(636)	(92)	(0)	-
4101000	205200	M&S INVENTORY WRITE-OFF	261	10	70	16	24	127	14	-	-
4101000	205205	Inventory Reserve - PMI	(242)	(3)	(61)	(18)	(37)	(107)	(16)	(0)	-
4101000	205411	190PMISec263A	190	3	48	14	29	84	12	0	-
4101000	210100	283OR PUC Prepaid Taxes	122	-	122	-	-	-	-	-	-
4101000	210120	283UT PUC Prepaid Taxes	175	-	-	-	-	175	-	-	-
4101000	210130	283ID PUC Prepaid Taxes	(19)	-	-	-	-	-	(19)	-	-
4101000	210170	Prepaid - FSA O&M - West	(126)	(2)	(33)	(10)	(18)	(56)	(8)	(0)	-
4101000	210175	Prepaid - FSA O&M - East	396	3	62	19	34	105	14	0	-
4101000	210180	283Prepaid Membership Fees-EEI WSCC	237	9	108	30	52	175	23	0	-
4101000	210185	Prepaid Aircraft Maintenance Costs	(23)	(0)	(6)	(2)	(3)	(10)	(1)	(0)	-
4101000	210190	Prepaid Water Rights	0	0	0	0	0	0	0	0	-
4101000	320279	Reg Liability - FAS 158 Post Retirement	(128)	(3)	(35)	(10)	(17)	(56)	(7)	(0)	-
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	8	0	2	1	1	3	0	0	-
4101000	415200	REG ASSET - OR TRANSPORTATION ELECTRIFIC	538	-	-	-	-	-	-	-	538
4101000	415260	Reg Asset - Fire Risk Mitigation - CA	2,756	-	-	-	-	-	-	-	2,756
4101000	415300	283Hazardous Waste/Environmental Cleanup	5,964	134	1,622	457	781	2,621	348	1	-
4101000	415410	Reg Asset - Energy West Mining	803	11	201	59	124	355	52	0	-
4101000	415411	ContraRA DeerCreekAband CA	(17)	(17)	-	-	-	-	-	-	-
4101000	415412	ContraRA DeerCreekAband ID	(94)	-	-	-	-	-	(94)	-	-
4101000	415413	ContraRA DeerCreekAband OR	61	-	61	-	-	-	-	-	-
4101000	415414	ContraRA DeerCreekAband UT	365	-	-	-	-	365	-	-	-
4101000	415415	ContraRA DeerCreekAband WA	196	-	-	196	-	-	-	-	-
4101000	415416	ContraRA DeerCreekAband WY	42	-	-	-	42	-	-	-	-
4101000	415417	Contra RA UMWA Pension CA	444	-	-	-	-	-	-	-	444
4101000	415431	Reg Asset - WA Transportation Electrific	52	-	-	-	-	-	-	-	52
4101000	415520	Reg Asset - WA Decoupling Mechanism	992	-	-	-	-	-	-	-	992
4101000	415531	Reg Asset - UT 2017 Protocol - MSP Defer	(3,245)	-	-	-	-	(3,245)	-	-	-
4101000	415532	Reg Asset - WY 2017 Protocol - MSP Defer	(983)	-	-	-	(983)	-	-	-	-
4101000	415545	Reg Asset - WA Merwin Project	1	-	-	-	-	-	-	-	1
4101000	415655	CA GHG Allowance	(790)	-	-	-	-	-	-	-	(790)
4101000	415675	Reg Asset - UT - Deferred Stock Redemptl	(20)	-	-	-	-	-	-	-	(20)
4101000	415676	Reg Asset - WY - Deferred Stock Redemptl	(7)	-	-	-	-	-	-	-	(7)
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	(3)	-	-	-	-	-	-	-	(3)
4101000	415680	190Def Intervenor Funding Grants-OR	140	-	-	-	-	-	-	-	140
4101000	415701	CA Deferred Intervenor Funding	26	-	-	-	-	-	-	-	26
4101000	415720	Reg Asset - Community Solar - OR	181	-	-	-	-	-	-	-	181
4101000	415755	Reg Asset - Major Mtc Exp - Colstrip U4	64	-	-	64	-	-	-	-	-
4101000	415815	Insurance Reserve	28,336	638	7,707	2,169	3,711	12,453	1,652	6	-
4101000	415833	Reg Asset - Pension Settlement - CA	(6)	-	-	-	-	-	-	-	(6)



Deferred Income Tax Expense (Actuals)
Twelve Months Ending - June 2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	(2)	-	-	-	-	-	-	-	(2)
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	5	-	-	-	-	5	-	-	-
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(31)	-	-	-	-	-	-	-	(31)
4101000	415870	Deferred Excess Net Power Costs CA	OTHER	(729)	-	-	-	-	-	-	-	(729)
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	(1,433)	-	-	-	-	-	-	-	(1,433)
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	4,304	-	-	-	-	-	-	-	4,304
4101000	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(9)	-	-	-	-	(9)	-	-	-
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	(1)	-	-	-	(1)	-	-	-	-
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	(41)	-	-	-	-	-	-	-	(41)
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	147	-	-	-	-	-	-	-	147
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	(2,034)	-	-	-	-	-	-	-	(2,034)
4101000	415920	Reg Asset - Depreciation Increase - ID	IDU	1,488	-	-	-	-	-	1,488	-	-
4101000	415921	Reg Asset - Depreciation Increase - UT	UT	(31)	-	-	-	-	(31)	-	-	-
4101000	415922	Reg Asset - Depreciation Increase - WY	WYP	(109)	-	-	-	(109)	-	-	-	-
4101000	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	(59)	-	-	-	-	-	(59)	-	-
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	173	-	-	-	-	173	-	-	-
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	(142)	-	-	-	(142)	-	-	-	-
4101000	415929	Reg Asset - Carbon Decommissioning - CA	CA	(85)	(85)	-	-	-	-	-	-	-
4101000	415934	Reg Liability - Contra - Carbon Decommis	UT	(4,254)	-	-	-	-	(4,254)	-	-	-
4101000	415935	Reg Liability - Contra - Carbon Decommis	WYP	(55)	-	-	-	(55)	-	-	-	-
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	(395)	(6)	(103)	(31)	(56)	(175)	(24)	(0)	-
4101000	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	1,140	-	-	-	-	-	-	-	1,140
4101000	415944	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	363	-	-	-	-	-	-	-	363
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	9	-	-	-	-	-	9	-	-
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	(23)	(1)	(6)	(1)	(2)	(11)	(1)	-	-
4101000	425400	UT Kalamath Relicensing Costs	OTHER	(966)	-	-	-	-	-	-	-	(966)
4101000	430110	Reg Asset Balance Reclass	OTHER	(685)	-	-	-	-	-	-	-	(685)
4101000	430112	Reg Asset - Other - Balance Reclass	OTHER	1,162	-	-	-	-	-	-	-	1,162
4101000	505510	190PMI Vacation/Bonus	SE	(10)	(0)	(2)	(1)	(2)	(4)	(1)	(0)	-
4101000	605103	ARO/Reg Diff - Trojan - WA	WA	(2)	-	-	(2)	-	-	-	-	-
4101000	610100	283PMI AMORT DEVELOPMENT	SE	(166)	(2)	(42)	(12)	(26)	(73)	(11)	(0)	-
4101000	6101001	190NOPA 103-99-00 RAR	SO	7	0	2	1	1	3	0	0	-
4101000	610111	283PMI SALE OF ASSETS	SE	(9)	(0)	(2)	(1)	(1)	(4)	(1)	(0)	-
4101000	610114	PMI EITF Pre stripping Cost	SE	(219)	(3)	(55)	(16)	(34)	(97)	(14)	(0)	-
4101000	610146	190OR Reg Asset/Liability Consol	OR	3	-	3	-	-	-	-	-	-
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	(33)	-	-	-	-	-	-	-	(33)
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	44	-	-	-	-	-	-	-	44
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	(156)	-	-	-	-	-	-	-	(156)
4101000	705454	Reg Liability - UT Property Insurance Re	UT	1,507	-	-	-	-	1,507	-	-	-
4101000	705755	Reg Liability - Non current Reclass - Ot	OTHER	(147)	-	-	-	-	-	-	-	(147)
4101000	720200	190Deferred Compensation Payout	SO	(316)	(7)	(86)	(24)	(41)	(139)	(18)	(0)	-
4101000	720500	190Severance	SO	(689)	(16)	(187)	(53)	(90)	(303)	(40)	(0)	-
4101000	720800	190FAS 158 Pension Liability	SO	6,076	137	1,652	465	796	2,670	354	1	-
4101000	720810	190FAS 158 Post Retirement Liability	SO	782	18	213	60	102	344	46	0	-
4101000	720815	FAS 158 Post Retirement Liability	SO	(352)	(8)	(96)	(27)	(46)	(154)	(20)	(0)	-
4101000	910530	190Injuries & Damages	SO	(61,938)	(1,395)	(16,846)	(4,741)	(8,112)	(27,219)	(3,611)	(13)	-
4101000 Total				397,771	7,460	105,246	20,991	51,754	172,974	24,612	95	5,209
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	1,595	-	-	-	-	-	-	-	1,595
4111000	105100	190CAPITALIZED LABOR COSTS	SO	(1,002)	(23)	(273)	(77)	(131)	(440)	(58)	(0)	-
4111000	1051151	Depreciation Flow-Through - CA	CA	(328)	(328)	-	-	-	-	-	-	-
4111000	1051152	Depreciation Flow-Through - FERC	FERC	(187)	-	-	-	-	-	-	(187)	-
4111000	1051153	Depreciation Flow-Through - ID	IDU	(416)	-	-	-	-	-	(416)	-	-



Deferred Income Tax Expense (Actuals)
Twelve Months Ending - June 2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	1051154	Depreciation Flow-Through - OR	OR	(1,937)	-	(1,937)	-	-	-	-	-	-
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	(79)	-	-	-	-	-	-	-	(79)
4111000	1051156	Depreciation Flow-Through - UT	UT	(4,820)	-	-	-	-	(4,820)	-	-	-
4111000	1051157	Depreciation Flow-Through - WA	WA	1,147	-	-	1,147	-	-	-	-	-
4111000	1051158	Depreciation Flow-Through - WYP	WYP	(1,137)	-	-	-	(1,137)	-	-	-	-
4111000	1051159	Depreciation Flow-Through - WYU	WYU	(1,107)	-	-	-	(1,107)	-	-	-	-
4111000	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	CA	(21)	(21)	-	-	-	-	-	-	-
4111000	1051172	Protected PP&E EDIT - PMI - UFERC - Fed	FERC	(0)	-	-	-	-	-	-	(0)	-
4111000	1051173	Protected PP&E EDIT - PMI - ID - Fed Onl	IDU	(89)	-	-	-	-	-	(89)	-	-
4111000	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	OR	(344)	-	(344)	-	-	-	-	-	-
4111000	1051175	Protected PP&E EDIT - PMI - UT - Fed Onl	UT	(588)	-	-	-	-	(588)	-	-	-
4111000	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	WA	(315)	-	-	(315)	-	-	-	-	-
4111000	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	WYP	(232)	-	-	-	(232)	-	-	-	-
4111000	105120	Book Depreciation	SCHMDEXP	(211,410)	(3,892)	(47,773)	(14,018)	(24,459)	(80,011)	(10,631)	(41)	(30,585)
4111000	1051201	Book Depreciation- Utah DJ Plant Buy dow	UT	(55,426)	-	-	-	-	(55,426)	-	-	-
4111000	1051203	Book Depreciation - Idaho Plant Buy Down	IDU	(4,165)	-	-	-	-	-	(4,165)	-	-
4111000	1051204	Book Depreciation - Oregon Plant Buy Dow	OR	(32,395)	-	(32,395)	-	-	-	-	-	-
4111000	105121	282DIT PMIDepreciation-Book	SE	(3,901)	(55)	(978)	(288)	(602)	(1,726)	(251)	(1)	-
4111000	105130	CIAC	CIAC	(29,968)	(1,142)	(8,021)	(1,888)	(2,799)	(14,543)	(1,574)	-	-
4111000	105140	Highway Relocation	SNPD	(938)	(36)	(251)	(59)	(88)	(455)	(49)	-	-
4111000	105142	Avoided Costs	SNP	(17,850)	(377)	(4,705)	(1,317)	(2,320)	(8,081)	(1,044)	(4)	(2)
4111000	105146	Capitalization of Test Energy	SG	(655)	(10)	(171)	(51)	(93)	(291)	(39)	(0)	-
4111000	105220	282CHOLLA TAX LEASE	SG	(1,109)	(16)	(289)	(87)	(157)	(492)	(67)	(0)	-
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	1,212	27	330	93	159	533	71	0	-
4111000	220100	190Bad Debt Allowance	BADEBET	(474)	(17)	(433)	(126)	(6)	(245)	(86)	-	-
4111000	320270	Reg Asset FAS 158 Pension Liab	SO	(4,530)	(102)	(1,232)	(347)	(593)	(1,991)	(264)	(1)	-
4111000	320280	Reg Asset FAS 158 Post Retire Liab	SO	7	128	3	10	17	56	-	0	-
4111000	320281	Reg Asset - Post-Retirement Settlement L	SO	(910)	(21)	(248)	(70)	(119)	(400)	(53)	(0)	-
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT	(415)	-	-	-	-	(415)	-	-	-
4111000	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	(136)	-	-	-	-	-	-	-	(136)
4111000	415301	190Hazardous Waste/Environmental-WA	WA	(57)	-	-	(57)	-	-	-	-	-
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	(4,449)	(63)	(1,115)	(328)	(687)	(1,968)	(286)	(2)	-
4111000	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	(165)	-	-	-	-	-	-	-	(165)
4111000	415430	Reg Asset - CA - Transportation Electr	OTHER	39	-	-	-	-	-	-	-	39
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	(7)	-	-	(7)	-	-	-	-	-
4111000	415645	RA - OR OCAT Expense Deferral	OTHER	302	-	-	-	-	-	-	-	302
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	(7)	-	-	-	(7)	-	-	-	-
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	(5)	-	-	-	(5)	-	-	-	-
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	592	-	-	592	-	-	-	-	-
4111000	415723	Reg Asset - Cholla U4 - O&M Depreciation	IDU	(198)	-	-	-	-	-	(198)	-	-
4111000	415724	Deferred Income Tax Expense - Cholla U4	SG	0	0	0	0	0	0	0	0	-
4111000	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	(152)	-	(152)	-	-	-	-	-	-
4111000	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	(383)	-	-	-	-	(383)	-	-	-
4111000	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	(127)	-	-	-	(127)	-	-	-	-
4111000	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	(30)	(30)	-	-	-	-	-	-	-
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	9	-	-	-	-	-	-	-	9
4111000	415841	Reg Asset - Emergency Service Programs -	OTHER	1	-	-	-	-	-	-	-	1
4111000	415852	Powerdate Decommissioning Reg Asset - ID	IDU	(3)	-	-	-	-	-	(3)	-	-
4111000	415855	CA - January 2010 Storm Costs	OTHER	19	-	-	-	-	-	-	-	19
4111000	415857	ID - Deferred Overburden Costs	OTHER	(9)	-	-	-	-	-	-	-	(9)
4111000	415858	WY - Deferred Overburden Costs	WYP	(25)	-	-	-	(25)	-	-	-	-
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	136	-	-	-	-	-	-	-	136
4111000	415876	Deferred Excess Net PowerCosts - OR	OTHER	(346)	-	-	-	-	-	-	-	(346)



Deferred Income Tax Expense (Actuals)
Twelve Months Ending - June 2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	(32)	-	-	-	-	-	-	(32)
4111000	415926	Reg Liability - Depreciation Decrease -	OTHER	139	-	-	-	-	-	-	139
4111000	415927	Reg Liability - Depreciation Decrease De	WA	(2)	-	-	(2)	-	-	-	-
4111000	415939	Reg Asset - Carbon Plant Decommissioning	WYP	(129)	-	-	-	(129)	-	-	-
4111000	415942	Reg Liability - Steam Decommissioning -	WA	(439)	-	-	(439)	-	-	-	-
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	169	-	-	-	-	-	-	169
4111000	425360	190Hermiston Swap	SG	(42)	(1)	(11)	(3)	(6)	(19)	(3)	(0)
4111000	430100	283Weatherization	OTHER	48,355	-	-	-	-	-	-	48,355
4111000	505125	190Accrued Royalties	SE	(800)	(11)	(201)	(59)	(123)	(354)	(51)	(0)
4111000	505400	190Bonus Liability	SO	158	4	43	12	21	69	9	0
4111000	505450	Accrued Payroll Taxes	SO	(4,168)	(94)	(1,134)	(319)	(546)	(1,832)	(243)	(1)
4111000	5054501	Accrued Payroll Taxes - PMI	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)
4111000	505520	Bonus Accrual - PMI	SE	(16)	(0)	(4)	(1)	(2)	(7)	(1)	(0)
4111000	505600	190Vacation Sickleave & PT Accrual	SO	(18)	(0)	(5)	(1)	(2)	(8)	(1)	(0)
4111000	505601	Sick Leave Accrual - PMI	SE	0	0	0	0	0	0	0	0
4111000	505700	190Accrued Retention Bonus	SO	2	0	1	0	0	1	0	0
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	11	0	3	1	2	5	1	0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	207	-	-	-	-	-	-	207
4111000	605715	Trapper Mine Contract Obligation	SE	(205)	(3)	(51)	(15)	(32)	(91)	(13)	(0)
4111000	610000	283PMI Development Costs	SE	7	0	2	1	1	3	0	0
4111000	610141	190WA Rate Refunds	OTHER	(455)	-	-	-	-	-	-	(455)
4111000	610145	190REG LIAB DSM	OTHER	685	-	-	-	-	-	-	685
4111000	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	OR	(447)	-	(447)	-	-	-	-	-
4111000	610155	Reg Liability - Plant Closure Cost - WA	WA	(167)	-	-	(167)	-	-	-	-
4111000	705241	Reg Liability - CA California Alternativ	OTHER	(92)	-	-	-	-	-	-	(92)
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	(184)	-	-	-	-	-	-	(184)
4111000	705266	Reg Liability - Energy Savings Assistanc	OTHER	(13)	-	-	-	-	-	-	(13)
4111000	705267	Reg Liability - WA Decoupling Mechanism	OTHER	3,202	-	-	-	-	-	-	3,202
4111000	705280	Non-Property EDIT - CA	CA	(268)	(268)	-	-	-	-	-	-
4111000	705281	Non-Property EDIT - ID	IDU	(134)	-	-	-	-	(134)	-	-
4111000	705284	Non-Property EDIT - WA	WA	(84)	-	-	(84)	-	-	-	-
4111000	705285	Non-Property EDIT - WY	WYU	(5,540)	-	-	-	(5,540)	-	-	-
4111000	705287	Protected PP&E EDIT - CA - Fed Only	CA	(1,348)	(1,348)	-	-	-	-	-	-
4111000	705288	Protected PP&E EDIT - ID - Fed Only	IDU	(4,615)	-	-	-	-	(4,615)	-	-
4111000	705289	Protected PP&E EDIT - OR - Fed Only	OR	(18,326)	-	(18,326)	-	-	-	-	-
4111000	705290	Protected PP&E EDIT - WA - Fed Only	WA	(4,861)	-	-	(4,861)	-	-	-	-
4111000	705291	Protected PP&E EDIT - WYP - Fed Only	WYP	(8,439)	-	-	-	(8,439)	-	-	-
4111000	705292	Protected PP&E EDIT - UT - Fed Only	UT	(30,602)	-	-	-	-	(30,602)	-	-
4111000	705294	Non-Protected PP&E EDIT - CA	CA	(1,015)	(1,015)	-	-	-	-	-	-
4111000	705295	Non-Protected PP&E EDIT - ID	IDU	(13,416)	-	-	-	-	(13,416)	-	-
4111000	705296	Non-Protected PP&E EDIT - WA	WA	(1,668)	-	-	(1,668)	-	-	-	-
4111000	705297	Non-Protected PP&E EDIT - WY Buydown - C	WYP	(6,757)	-	-	-	(6,757)	-	-	-
4111000	705298	Non-Protected PP&E EDIT - Utah Buydown -	UT	(17,996)	-	-	-	-	(17,996)	-	-
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	(197)	-	-	-	-	-	-	(197)
4111000	705340	Reg Liability - Excess Income Tax Deferr	OTHER	622	-	-	-	-	-	-	622
4111000	705341	Reg Liability - Excess Income Tax Deferr	OTHER	129	-	-	-	-	-	-	129
4111000	705342	Reg Liability - Excess Income Tax Deferr	OTHER	10,260	-	-	-	-	-	-	10,260
4111000	705343	Reg Liability - Excess Income Tax Deferr	OTHER	773	-	-	-	-	-	-	773
4111000	705344	Reg Liability - Excess Income Tax Deferr	OTHER	(9)	-	-	-	-	-	-	(9)
4111000	705346	Deferral of Protected PP&E ARAM - CA	CA	(482)	(482)	-	-	-	-	-	-
4111000	705347	Deferral of Protected PP&E ARAM - ID	IDU	1,552	-	-	-	-	-	1,552	-
4111000	705348	Deferral of Protected PP&E ARAM - OR	OR	(6,098)	-	(6,098)	-	-	-	-	-
4111000	705349	Deferral of Protected PP&E ARAM - UT	UT	(29,879)	-	-	-	-	(29,879)	-	-



Deferred Income Tax Expense (Actuals)
Twelve Months Ending - June 2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

FERC Account	FERC Secondary Acct		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705350	Deferral of Protected PP&E ARAM - WA	WA	1,364	-	-	1,364	-	-	-	-	-
4111000	705351	Deferral of Protected PP&E ARAM - WY	WYU	4,853	-	-	-	4,853	-	-	-	-
4111000	705352	Reg Liability - CA Klamath River Dams Re	CA	(65)	(65)	-	-	-	-	-	-	-
4111000	705400	Reg Liability - OR Injuries & Damages Re	OR	(365)	-	(365)	-	-	-	-	-	-
4111000	705410	Reg Liability - Cholla Decommissioning -	CA	7	7	-	-	-	-	-	-	-
4111000	705411	Reg Liability - Cholla Decommissioning -	IDU	28	-	-	-	-	-	28	-	-
4111000	705412	Reg Liability - Cholla Decommissioning -	OR	(2,135)	-	(2,135)	-	-	-	-	-	-
4111000	705413	Reg Liability - Cholla Decommissioning -	UT	(4,819)	-	-	-	-	(4,819)	-	-	-
4111000	705414	Reg Liability - Cholla Decommissioning -	WYP	69	-	-	-	69	-	-	-	-
4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	(268)	-	-	-	-	-	-	-	(268)
4111000	705425	Reg Liability - Bridger Mine Accelerated	WA	(313)	-	-	(313)	-	-	-	-	-
4111000	705450	Reg Liability - Property Insurance Reser	CA	(32)	(32)	-	-	-	-	-	-	-
4111000	705451	Reg Liability - OR Property Insurance Re	OR	1,959	-	1,959	-	-	-	-	-	-
4111000	705452	Reg Liability - Property Insurance Reser	WA	(28)	-	-	(28)	-	-	-	-	-
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	(28)	-	-	-	-	-	(28)	-	-
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	93	-	-	-	93	-	-	-	-
4111000	705511	Regulatory Liability - CA Deferred Exces	OTHER	(130)	-	-	-	-	-	-	-	(130)
4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	6,082	-	-	-	-	-	-	-	6,082
4111000	705519	Regulatory Liability - WA Deferred Exces	OTHER	878	-	-	-	-	-	-	-	878
4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	671	-	-	-	-	-	-	-	671
4111000	705531	Regulatory Liability - UT Solar Feed-in	OTHER	475	-	-	-	-	-	-	-	475
4111000	715105	MCI FOG Wire Lease	SG	0	0	0	0	0	0	0	0	-
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	(60)	-	-	-	-	-	-	-	(60)
4111000	715810	Chehalis WA EFSEC C02 Mitigation Obligat	SG	0	0	0	0	0	0	0	0	-
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	7	0	2	1	1	3	0	0	-
4111000	740100	283Post Merger Debt Loss	SNP	(143)	(3)	(38)	(11)	(19)	(65)	(8)	(0)	(0)
4111000	910245	Contra Receivable from Joint Owners	SO	183	4	50	14	24	80	11	0	-
4111000	910905	283PMI BCC Underground Mine Cost Deplet	SE	(307)	(4)	(77)	(23)	(47)	(136)	(20)	(0)	-
4111000	920110	190PMI WY Extraction Tax	SE	74	1	19	5	11	33	5	0	-
4111000	999998	Deferred Income Tax Expense - Solar ITC	SG	16	0	4	1	2	7	1	0	-
4111000 Total				(462,672)	(9,411)	(126,763)	(23,790)	(51,086)	(257,294)	(36,080)	(238)	41,990
Grand Total				(64,901)	(1,950)	(21,517)	(2,799)	668	(84,320)	(11,469)	(144)	47,199



Investment Tax Credit Amortization (Actuals)

Sum of Range: 07/2020 - 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Primary Account Name	Secondary Account	Secondary Account Name	Alloc	Balance	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	DEF ITC CREDIT FED	DGU	(1,703)	-	-	-	(78)	(1,431)	(194)	(1)	-
4114000 Total					(1,703)	-	-	-	(78)	(1,431)	(194)	(1)	-
Grand Total					(1,703)	-	-	-	(78)	(1,431)	(194)	(1)	-

B8. PLANT IN SERVICE



Electric Plant in Service (Actuals)
Year End: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	IDU	1,000	-	-	-	-	1,000	-
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG	13,190	193	3,431	1,032	1,868	5,842	790
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-P	177,567	2,605	46,292	13,919	25,203	78,831	10,664
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	SG-U	10,492	154	2,735	823	1,489	4,658	630
1010000	ELEC PLANT IN SERV	3020000	FRANCHISES AND CONSENTS	UT	(32,081)	-	-	-	-	(32,081)	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	-	531	-	-	-	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	SG	50,482	741	13,161	3,957	7,165	22,411	3,032
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	UT	1,612	-	-	-	-	1,612	-
1010000	ELEC PLANT IN SERV	3031040	TRANSMISSION INTANGIBLE ASSETS	WYP	4,229	-	-	-	4,229	-	-
1010000	ELEC PLANT IN SERV	3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	11,249	253	3,060	861	1,473	4,944	656
1010000	ELEC PLANT IN SERV	3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	74	896	252	431	1,447	192
1010000	ELEC PLANT IN SERV	3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	99	1,199	338	578	1,938	257
1010000	ELEC PLANT IN SERV	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,886	313	3,777	1,063	1,819	6,102	810
1010000	ELEC PLANT IN SERV	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	147,487	3,457	45,706	10,094	10,739	71,233	6,257
1010000	ELEC PLANT IN SERV	3032040	S A P	SO	182,742	4,116	49,703	13,988	23,933	80,308	10,655
1010000	ELEC PLANT IN SERV	3032130	PROD & TRANS PLANT	SG	2,705	40	705	212	384	1,201	162
1010000	ELEC PLANT IN SERV	3032140	MINING PLANT	SO	1,881	42	512	144	246	827	110
1010000	ELEC PLANT IN SERV	3032150	HYDRO PLANT	SO	5,048	114	1,373	386	661	2,218	294
1010000	ELEC PLANT IN SERV	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	37	452	127	217	730	97
1010000	ELEC PLANT IN SERV	3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	132	1,598	450	770	2,583	343
1010000	ELEC PLANT IN SERV	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	65	791	223	381	1,278	170
1010000	ELEC PLANT IN SERV	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	2,020	46	549	155	265	888	118
1010000	ELEC PLANT IN SERV	3032360	2002 GRID NET POWER COST MODELING	SO	8,960	202	2,437	686	1,173	3,937	522
1010000	ELEC PLANT IN SERV	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	238	2,872	808	1,383	4,641	616
1010000	ELEC PLANT IN SERV	3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	234	2,825	795	1,380	4,564	606
1010000	ELEC PLANT IN SERV	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	43	515	145	248	832	110
1010000	ELEC PLANT IN SERV	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	54	657	185	316	1,062	141
1010000	ELEC PLANT IN SERV	3032600	SINGLE PERSON SCHEDULING	SO	13,242	298	3,602	1,014	1,734	5,819	772
1010000	ELEC PLANT IN SERV	3032640	TIBCO SOFTWARE	SO	6,474	146	1,761	496	848	2,845	378
1010000	ELEC PLANT IN SERV	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	23	417	125	227	710	96
1010000	ELEC PLANT IN SERV	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	6,597	149	1,794	505	864	2,899	385
1010000	ELEC PLANT IN SERV	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	207	3	54	16	29	92	12
1010000	ELEC PLANT IN SERV	3032740	GADSBY INTANGIBLE ASSETS	SG	51	1	13	4	7	23	3
1010000	ELEC PLANT IN SERV	3032760	SWIFT 2 IMPROVEMENTS	SG	23,200	340	6,048	1,819	3,293	10,300	1,393
1010000	ELEC PLANT IN SERV	3032770	NORTH UMPIQUA - SETTLEMENT AGREEMENT	SG	652	10	170	51	93	290	39
1010000	ELEC PLANT IN SERV	3032780	BEAR RIVER SETTLEMENT AGREEMENT	SG	117	2	31	9	17	52	7
1010000	ELEC PLANT IN SERV	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,629	59	715	201	344	1,155	153
1010000	ELEC PLANT IN SERV	3032860	WEB SOFTWARE	SO	12,008	270	3,266	919	1,572	5,278	700
1010000	ELEC PLANT IN SERV	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,774	129	2,287	688	1,245	3,895	527
1010000	ELEC PLANT IN SERV	3032910	WYOMING VHF (VPC) SPECTRUM	WYP	1,039	-	-	-	1,039	-	-
1010000	ELEC PLANT IN SERV	3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,357	-	-	-	-	3,357	-
1010000	ELEC PLANT IN SERV	3032930	UTAH VHF (VPC) SPECTRUM	UT	4,287	-	-	-	-	4,287	-
1010000	ELEC PLANT IN SERV	3032990	P8DM - FILENET P8	SO	7,015	158	1,908	537	919	3,083	409
1010000	ELEC PLANT IN SERV	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	88,742	1,302	23,135	6,956	12,595	39,397	5,330
1010000	ELEC PLANT IN SERV	3033170	GTX VERSION 7 SOFTWARE	CN	8,198	192	2,541	561	597	3,960	348
1010000	ELEC PLANT IN SERV	3033190	ITRON METER READING SOFTWARE	CN	5,868	138	1,819	402	427	2,834	249
1010000	ELEC PLANT IN SERV	3033210	ArctiM Software	SO	3,978	90	1,082	305	521	1,748	232
1010000	ELEC PLANT IN SERV	3033220	MONARCH EMS/SCADA	SO	29,411	662	7,999	2,251	3,852	12,925	1,715
1010000	ELEC PLANT IN SERV	3033240	IEE - Itron Enterprise Addition	CN	4,758	112	1,475	326	346	2,298	202
1010000	ELEC PLANT IN SERV	3033250	AMI Metering Software	CN	29,256	686	9,066	2,002	2,130	14,130	1,241
1010000	ELEC PLANT IN SERV	3033260	Big Data & Analytics	SO	3,698	83	1,006	283	484	1,625	216
1010000	ELEC PLANT IN SERV	3033270	CES - Customer Experience System	CN	9,590	225	2,972	656	698	4,632	407
1010000	ELEC PLANT IN SERV	3033280	MAPAPPS - Mapping Systems Application	SO	2,740	62	745	210	359	1,204	160
1010000	ELEC PLANT IN SERV	3033290	CUSTOMER CONTACTS	CN	3,872	91	1,200	265	282	1,870	164
1010000	ELEC PLANT IN SERV	3033300	SECID - CUST SECURE WEB LOGIN	CN	1,085	25	336	74	79	524	46
1010000	ELEC PLANT IN SERV	3033310	C&T - Energy Trading System	SO	21,326	480	5,800	1,632	2,793	9,372	1,243
1010000	ELEC PLANT IN SERV	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	10,106	148	2,635	792	1,434	4,486	607
1010000	ELEC PLANT IN SERV	3033330	OR VHF (VPC) SPECTRUM	OR	4,071	-	4,071	-	-	-	-
1010000	ELEC PLANT IN SERV	3033340	WA VHF (VPC) SPECTRUM	WA	2,021	-	-	2,021	-	-	-
1010000	ELEC PLANT IN SERV	3033350	CA VHF (VPC) SPECTRUM	CA	472	472	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3033370	DISTRIBUTION INTANGIBLES	WYP	158	-	-	-	158	-	-



Electric Plant in Service (Actuals)
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Primary Account	Secondary Account	MISCELLANEOUS SMALL SOFTWARE PACKAGES	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3033380	SG	1,801	23	417	126	227	711	96	0	-
1010000	ELEC PLANT IN SERV	3033380	SG	923	21	251	71	121	406	54	0	-
1010000	ELEC PLANT IN SERV	3033410	SO	3,700	83	1,006	283	485	1,626	216	1	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CA	9	9	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	CN	3	0	1	0	1	0	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	IDU	15	-	-	-	-	15	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	OR	14	-	14	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SE	9	0	2	1	4	1	0	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SG	7,542	111	1,966	591	1,071	3,348	453	2
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	SO	47,842	1,078	13,012	3,662	6,266	21,025	2,790	10
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	UT	19	-	-	-	19	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WA	16	-	-	16	-	-	-	-
1010000	ELEC PLANT IN SERV	3034900	MISC - MISCELLANEOUS	WYP	243	-	-	-	243	-	-	-
1010000	ELEC PLANT IN SERV	3035320	HYDRO PLANT INTANGIBLES	SG	1,745	26	455	137	248	775	105	1
1010000	ELEC PLANT IN SERV	3035322	ACD-Call Center Automated Call Distribut	CN	4,132	97	1,281	283	301	1,996	175	-
1010000	ELEC PLANT IN SERV	3035330	OATI-OASIS INTERFACE	SO	1,240	28	337	95	162	545	72	0
1010000	ELEC PLANT IN SERV	3100000	LAND & LAND RIGHTS	SG	1,306	19	341	102	185	580	78	0
1010000	ELEC PLANT IN SERV	3101000	LAND OWNED IN FEE	SG	12,850	189	3,350	1,007	1,824	5,705	772	4
1010000	ELEC PLANT IN SERV	3102000	LAND RIGHTS	SG	41,789	613	10,895	3,276	5,931	18,552	2,510	12
1010000	ELEC PLANT IN SERV	3103000	WATER RIGHTS	SG	35,638	523	9,291	2,794	5,058	15,821	2,140	10
1010000	ELEC PLANT IN SERV	3108000	FEE LAND - LEASED	SG	37	1	10	3	5	16	2	0
1010000	ELEC PLANT IN SERV	3110000	STRUCTURES AND IMPROVEMENTS	SG	997,811	14,641	260,133	78,218	141,623	442,978	59,928	292
1010000	ELEC PLANT IN SERV	3120000	BOILER PLANT EQUIPMENT	SG	4,337,203	63,640	1,130,724	339,991	615,593	1,925,498	260,488	1,269
1010000	ELEC PLANT IN SERV	3140000	TURBOGENERATOR UNITS	SG	945,572	13,874	246,514	74,123	134,208	419,786	56,790	277
1010000	ELEC PLANT IN SERV	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	423,546	6,215	110,420	33,202	60,115	188,033	25,438	124
1010000	ELEC PLANT IN SERV	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	49	1	13	4	7	22	3	0
1010000	ELEC PLANT IN SERV	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	30,999	455	8,081	2,430	4,400	13,762	1,862	9
1010000	ELEC PLANT IN SERV	3300000	LAND AND LAND RIGHTS	SG-U	172	3	45	13	24	76	10	0
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-P	23,525	345	6,133	1,844	3,339	10,444	1,413	7
1010000	ELEC PLANT IN SERV	3301000	LAND OWNED IN FEE	SG-U	5,780	85	1,507	453	820	2,566	347	2
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-P	8,035	118	2,095	630	1,140	3,567	483	2
1010000	ELEC PLANT IN SERV	3302000	LAND RIGHTS	SG-U	365	5	95	29	52	162	22	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-P	21	0	5	2	3	9	1	0
1010000	ELEC PLANT IN SERV	3303000	WATER RIGHTS	SG-U	140	2	36	11	20	62	8	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-P	407	6	106	32	58	181	24	0
1010000	ELEC PLANT IN SERV	3304000	FLOOD RIGHTS	SG-U	129	2	34	10	18	57	8	0
1010000	ELEC PLANT IN SERV	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	310	5	81	24	44	137	19	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-P	202	3	53	16	29	90	12	0
1010000	ELEC PLANT IN SERV	3310000	STRUCTURES AND IMPROVE	SG-U	7,825	115	2,040	613	1,111	3,474	470	2
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	71,873	1,055	18,738	5,634	10,201	31,908	4,317	21
1010000	ELEC PLANT IN SERV	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	8,962	131	2,336	703	1,272	3,979	538	3
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	159,638	2,342	41,618	12,514	22,658	70,871	9,588	47
1010000	ELEC PLANT IN SERV	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	364	5	95	29	52	161	22	0
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	22,814	335	5,948	1,788	3,238	10,128	1,370	7
1010000	ELEC PLANT IN SERV	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,031	30	530	159	288	902	122	1
1010000	ELEC PLANT IN SERV	3316000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,659	215	3,822	1,149	2,081	6,508	880	4
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	8,552	96	1,708	514	930	2,909	394	2
1010000	ELEC PLANT IN SERV	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	27,538	404	7,179	2,159	3,909	12,226	1,654	8
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	402,952	5,912	105,051	31,587	57,192	178,890	24,201	118
1010000	ELEC PLANT IN SERV	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	70,893	1,040	18,482	5,557	10,062	31,473	4,258	21
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	23,797	349	6,204	1,865	3,378	10,565	1,429	7
1010000	ELEC PLANT IN SERV	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	107	32	58	182	25	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	188	3	49	15	27	84	11	0
1010000	ELEC PLANT IN SERV	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	17	5	9	28	4	0
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	95,923	1,407	25,007	7,519	13,615	42,585	5,761	28
1010000	ELEC PLANT IN SERV	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	50,316	738	13,118	3,944	7,141	22,338	3,022	15
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	68,603	1,007	17,885	5,378	9,737	30,456	4,120	20
1010000	ELEC PLANT IN SERV	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	14,470	212	3,772	1,134	2,054	6,424	869	4
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,896	42	755	227	411	1,285	174	1
1010000	ELEC PLANT IN SERV	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	64	1	17	5	9	28	4	0
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	SG-U	172	3	45	14	24	76	10	0



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Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,392	35	624	187	339	1,062	144	1	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-P	23,207	341	6,050	1,819	3,294	10,303	1,394	7	-
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	SG-U	3,068	45	800	240	435	1,362	184	1	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	OR	75	-	75	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	SG	12,648	186	3,297	991	1,795	5,615	760	4	-
1010000	ELEC PLANT IN SERV	3402000	LAND RIGHTS	SG	5,680	83	1,481	445	806	2,521	341	2	-
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	32,709	480	8,527	2,564	4,643	14,521	1,964	10	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	SG	270,178	3,964	70,436	21,179	38,347	119,945	16,227	79	-
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	UT	57	-	-	-	-	57	-	-	-
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	16,383	240	4,271	1,284	2,325	7,273	984	5	-
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	SG	3,969,484	58,244	1,034,858	311,166	563,402	1,762,250	238,403	1,162	-
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	SG	586,547	8,606	152,915	45,979	83,250	260,397	35,227	172	-
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	UT	235	-	-	-	-	235	-	-	-
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	451,136	6,620	117,613	35,364	64,031	200,282	27,095	132	-
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	66	-	-	-	-	66	-	-	-
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	23,569	346	6,144	1,848	3,345	10,463	1,416	7	-
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	SG	841	12	219	66	119	373	51	0	-
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	62,585	918	16,316	4,906	8,883	27,784	3,759	18	-
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	246,448	3,616	64,250	19,319	34,979	109,411	14,801	72	-
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	313,031	4,593	81,608	24,538	44,430	138,970	18,800	92	-
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	2,151,514	31,569	560,907	168,656	305,371	955,163	129,218	630	-
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	166,982	2,450	43,533	13,090	23,700	74,131	10,029	49	-
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	23,178	340	6,043	1,817	3,290	10,290	1,392	7	-
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	1,333,441	19,566	347,633	104,528	189,260	591,980	80,085	390	-
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	1,109,258	16,276	289,187	86,954	157,441	492,454	66,621	325	-
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,379,079	20,235	359,531	108,105	195,737	612,241	82,826	404	-
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	SG	3,858	57	1,006	302	548	1,713	232	1	-
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	9,081	133	2,367	712	1,289	4,031	545	3	-
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	12,146	178	3,167	952	1,724	5,392	729	4	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	IDU	1	-	-	-	-	-	1	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	OR	8	-	8	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	UT	168	-	-	-	-	168	-	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYP	4	-	-	-	4	-	-	-	-
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYU	2	-	-	-	2	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	CA	729	729	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	IDU	502	-	-	-	-	-	502	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	OR	9,025	-	9,025	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	UT	25,902	-	-	-	-	25,902	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WA	1,401	-	-	1,401	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYP	849	-	-	-	849	-	-	-	-
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	WYU	48	-	-	-	48	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	CA	1,095	1,095	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	IDU	1,404	-	-	-	-	-	1,404	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	OR	5,274	-	5,274	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	UT	11,245	-	-	-	-	11,245	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WA	470	-	-	470	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYP	4,189	-	-	-	4,189	-	-	-	-
1010000	ELEC PLANT IN SERV	3602000	LAND RIGHTS	WYU	4,079	-	-	-	4,079	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	CA	5,252	5,252	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	IDU	3,369	-	-	-	-	-	3,369	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	OR	32,761	-	32,761	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	UT	60,222	-	-	-	-	60,222	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WA	7,172	-	-	7,172	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYP	12,271	-	-	-	12,271	-	-	-	-
1010000	ELEC PLANT IN SERV	3610000	STRUCTURES & IMPROVEMENTS	WYU	4,812	-	-	-	4,812	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	CA	30,288	30,288	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	IDU	38,087	-	-	-	-	-	38,087	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	OR	258,066	-	258,066	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	UT	486,033	-	-	-	-	486,033	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WA	78,430	-	-	78,430	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYP	118,961	-	-	-	118,961	-	-	-	-



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Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3620000	STATION EQUIPMENT	WYU	18,630	-	-	-	18,630	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	404	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	565	-	-	-	-	565	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	4,085	-	4,085	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	7,265	-	-	-	7,265	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,303	-	-	1,303	-	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,948	-	-	-	1,948	-	-	-
1010000	ELEC PLANT IN SERV	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	235	-	-	-	235	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	CA	82,752	82,752	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	IDU	100,391	-	-	-	-	100,391	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	OR	452,282	-	452,282	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	UT	432,296	-	-	-	-	432,296	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WA	119,245	-	-	119,245	-	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYP	148,239	-	-	-	148,239	-	-	-
1010000	ELEC PLANT IN SERV	3640000	"POLES, TOWERS AND FIXTURES"	WYU	29,577	-	-	-	29,577	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	37,857	37,857	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	43,081	-	-	-	-	43,081	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	299,985	-	299,985	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	267,391	-	-	-	267,391	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	84,380	-	-	84,380	-	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	111,474	-	-	-	111,474	-	-	-
1010000	ELEC PLANT IN SERV	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	14,642	-	-	-	14,642	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	CA	18,983	18,983	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	IDU	12,311	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	OR	106,676	-	106,676	-	-	12,311	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	UT	234,380	-	-	-	-	234,380	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WA	20,535	-	-	20,535	-	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYP	27,977	-	-	-	27,977	-	-	-
1010000	ELEC PLANT IN SERV	3660000	UNDERGROUND CONDUIT	WYU	5,220	-	-	-	5,220	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	21,512	21,512	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	32,515	-	-	-	-	32,515	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	208,212	-	208,212	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	629,583	-	-	-	-	629,583	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	33,143	-	-	33,143	-	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	50,010	-	-	-	50,010	-	-	-
1010000	ELEC PLANT IN SERV	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,990	-	-	-	18,990	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	CA	57,639	57,639	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	IDU	88,427	-	-	-	-	88,427	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	OR	498,478	-	498,478	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	UT	605,316	-	-	-	605,316	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WA	123,083	-	-	123,083	-	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYP	115,424	-	-	-	115,424	-	-	-
1010000	ELEC PLANT IN SERV	3680000	LINE TRANSFORMERS	WYU	16,168	-	-	-	16,168	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	11,158	11,158	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	9,630	-	-	-	-	9,630	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	106,497	-	106,497	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	100,210	-	-	-	-	100,210	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	26,182	-	-	26,182	-	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	19,161	-	-	-	19,161	-	-	-
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	4,242	-	-	-	4,242	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	17,453	17,453	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	38,675	-	-	-	-	38,675	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	219,245	-	219,245	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	280,355	-	-	-	-	280,355	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	46,974	-	-	46,974	-	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	37,656	-	-	-	37,656	-	-	-
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	12,931	-	-	-	12,931	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	8,662	8,662	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	17,702	-	-	-	-	-	17,702	-
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	97,716	-	97,716	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	98,985	-	-	-	-	98,985	-	-



Electric Plant in Service (Actuals)
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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	14,451	-	-	14,451	-	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	14,454	-	-	-	14,454	-	-
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	2,703	-	-	-	2,703	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	281	281	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	171	-	-	-	-	171	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	2,666	-	2,666	-	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	4,187	-	-	-	4,187	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	515	-	-	515	-	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	829	-	-	-	829	-	-
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	156	-	-	-	156	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	788	788	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	628	-	-	-	-	628	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	24,884	-	24,884	-	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,694	-	-	-	21,694	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	3,965	-	-	3,965	-	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,617	-	-	-	8,617	-	-
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,283	-	-	-	2,283	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	89	-	-	-	-	89	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	OR	228	-	228	-	-	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	UT	1,327	-	-	-	1,327	-	-
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	434	-	-	-	434	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CA	997	997	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	1,129	26	350	77	82	545	48
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	IDU	100	-	-	-	-	100	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	OR	5,887	-	5,887	-	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SG	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	7,516	169	2,044	575	984	3,303	438
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	2,669	-	-	-	-	2,669	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	1,099	-	-	1,099	-	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	1,863	-	-	-	1,863	-	-
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYU	221	-	-	-	221	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	IDU	5	-	-	-	-	5	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	OR	1	-	1	-	-	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SG	1	0	0	0	0	1	0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	SO	95	2	26	7	12	42	6
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	84	-	-	-	-	84	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYP	52	-	-	-	52	-	-
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYU	22	-	-	-	22	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CA	3,819	3,819	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	8,208	192	2,544	562	598	3,964	348
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	11,784	-	-	-	-	11,784	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	35,384	-	35,384	-	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SE	888	13	223	66	137	393	57
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SG	12,084	177	3,150	947	1,715	5,365	726
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	99,576	2,243	27,083	7,622	13,041	43,760	5,806
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	46,007	-	-	-	-	46,007	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	11,626	-	-	11,626	-	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	11,620	-	-	-	11,620	-	-
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	4,044	-	-	-	4,044	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	506	506	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	-	-	-	-	334	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	5,518	-	5,518	-	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	1,815	41	494	139	238	798	106
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	33	-	-	-	-	33	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,533	-	-	2,533	-	-	-
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,581	-	-	-	4,581	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CA	110	110	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	1,033	24	320	71	75	499	44
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	81	-	-	-	-	-	81
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,494	-	1,494	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SE	4	0	1	0	1	2	0



Electric Plant in Service (Actuals)
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SG	1,632	24	426	128	232	725	98	0	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	13,207	297	3,592	1,011	1,730	5,804	770	3	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	868	-	-	-	-	868	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	58	-	-	58	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	511	-	-	-	511	-	-	-	-
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	42	-	-	-	42	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	36	36	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	2,995	70	928	205	218	1,447	127	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	426	-	-	-	-	-	426	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	908	-	908	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	28	0	7	2	4	12	2	0	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	2,446	36	638	192	347	1,086	147	1	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	47,440	1,069	12,903	3,631	6,213	20,848	2,766	10	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	722	-	-	-	-	722	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	333	-	-	333	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,715	-	-	-	1,715	-	-	-	-
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	76	-	-	-	76	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CA	0	0	0	0	0	0	0	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	3	-	3	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SG	40	1	10	3	6	18	2	0	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	121	3	33	9	16	53	7	0	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	9	-	-	-	-	9	-	-	-
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYU	8	-	-	-	8	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	41	41	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	355	-	-	-	-	-	355	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	1,758	-	1,758	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	25	0	6	2	4	11	2	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	529	8	138	41	75	235	32	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	1,212	27	330	93	159	533	71	0	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,666	-	-	-	-	2,666	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	273	-	-	273	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	615	-	-	-	615	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	OR	277	-	277	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	308	7	84	24	40	135	18	0	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	542	-	-	-	-	542	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	43	-	-	43	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	19	-	-	-	19	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	350	350	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,749	-	-	-	-	-	1,749	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	5,051	-	5,051	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	71	1	18	5	11	31	5	0	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	8,737	128	2,278	685	1,240	3,879	525	3	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,363	31	371	104	179	599	79	0	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,735	-	-	-	-	7,735	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	1,262	-	-	1,262	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	2,179	-	-	-	2,179	-	-	-	-
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	383	-	-	-	383	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	1,569	1,569	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	4,607	-	-	-	-	-	4,607	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	13,309	-	13,309	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	181	3	45	13	28	80	12	0	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	7,477	110	1,949	586	1,061	3,320	449	2	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	350	8	95	27	46	154	20	0	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	20,975	-	-	-	-	20,975	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	3,060	-	-	3,060	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	5,473	-	-	-	5,473	-	-	-	-
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	1,414	-	-	-	1,414	-	-	-	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	269	-	269	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SE	4	0	1	0	1	2	0	0	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SG	3,746	55	977	294	532	1,663	225	1	-
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	125	-	-	-	-	125	-	-	-



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	507	507	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	1,785	-	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	4,409	-	4,409	-	-	1,785	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	41	1	10	3	6	18	3	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SG	1,714	25	447	134	243	761	103
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	1,272	29	346	97	167	559	74
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	8,997	-	-	-	8,997	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	962	-	-	962	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	3,699	-	-	3,699	-	-	-
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	468	-	-	468	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	326	326	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	132	-	-	-	-	132	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	613	-	613	-	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	6	0	2	0	1	3	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	1,385	20	361	109	197	615	83
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	52	1	14	4	7	23	3
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	432	-	-	-	-	432	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	129	-	-	129	-	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	390	-	-	-	390	-	-
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	81	-	-	-	81	-	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	317	-	317	-	-	-	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	457	7	119	36	65	203	27
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	215	5	58	16	28	94	13
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,589	-	-	-	-	1,589	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	170	-	-	170	-	-	-
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	86	-	-	-	86	-	-
1010000	ELEC PLANT IN SERV	3923000	TRANSPORTATION EQUIPMENT	SO	2,993	67	814	229	392	1,315	175
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	178	178	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	IDU	599	-	-	-	-	599	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	2,736	-	2,736	-	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SG	6,062	89	1,580	475	860	2,691	364
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SO	249	6	68	19	33	109	14
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	3,617	-	-	-	-	3,617	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	705	-	-	705	-	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	1,252	-	-	-	1,252	-	-
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYU	1	-	-	-	1	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	826	826	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	2,174	-	-	-	-	2,174	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,915	-	10,915	-	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	126	2	32	9	19	56	8
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	21,817	320	5,688	1,710	3,097	9,686	1,310
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	1,960	44	533	150	257	861	114
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	15,353	-	-	-	-	15,353	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,649	-	-	2,649	-	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	4,036	-	-	-	4,036	-	-
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	380	-	-	-	380	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	496	496	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,348	-	-	-	-	-	1,348
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	9,565	-	9,565	-	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SE	1,343	19	337	99	207	594	86
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SG	6,462	95	1,685	507	917	2,869	388
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	4,873	110	1,325	373	638	2,141	284
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	7,829	-	-	-	-	7,829	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,458	-	-	1,458	-	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	2,746	-	-	-	2,746	-	-
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	98	-	-	-	98	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	2,185	2,185	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	3,378	-	-	-	-	-	3,378
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	14,203	-	14,203	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	388	6	101	30	55	172	23
1010000	ELEC PLANT IN SERV	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	3,234	73	879	248	423	1,421	189



Electric Plant in Service (Actuals)
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Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	12,816	-	-	-	12,816	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	2,808	-	-	2,808	-	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	5,378	-	-	-	5,378	-	-	-
1010000	ELEC PLANT IN SERV	3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	802	-	-	-	802	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	74	74	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	561	-	-	-	-	561	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	892	-	892	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	124	2	32	10	18	55	7	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	798	-	-	-	-	798	-	-
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	210	-	-	-	210	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,848	1,848	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	4,498	-	-	-	-	4,498	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	13,885	-	13,885	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,231	18	321	97	175	547	74	0
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	1,566	35	426	120	205	688	91	0
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	16,554	-	-	-	-	16,554	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	2,992	-	-	2,992	-	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	6,930	-	-	-	6,930	-	-	-
1010000	ELEC PLANT IN SERV	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	1,041	-	-	-	1,041	-	-	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	413	-	413	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961000	CRANES	SG	3,025	44	789	237	429	1,343	182	1
1010000	ELEC PLANT IN SERV	3961000	CRANES	UT	3	-	-	-	-	3	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	1,217	-	1,217	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	34,349	504	8,955	2,693	4,875	15,249	2,063	10
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	1,321	30	359	101	173	581	77	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,600	-	-	-	-	1,600	-	-
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	900	-	-	-	900	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	1,848	1,848	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	3,386	-	-	-	-	3,386	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	10,896	-	10,896	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	325	5	85	26	46	144	20	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	1,274	29	346	98	167	560	74	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,898	-	-	-	-	15,898	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,192	-	-	2,192	-	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,697	-	-	-	4,697	-	-	-
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	1,521	-	-	-	1,521	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	720	720	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	2,062	-	-	-	-	2,062	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	3,346	-	3,346	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	237	3	59	17	37	105	15	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	6,906	101	1,800	541	980	3,066	415	2
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	941	21	256	72	123	413	55	0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	7,194	-	-	-	-	7,194	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	1,622	-	-	1,622	-	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	2,695	-	-	-	2,695	-	-	-
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	898	-	-	-	898	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	6,324	6,324	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	3,849	-	1,193	263	-	1,859	163	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	11,569	-	-	-	-	-	11,569	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	77,633	-	77,633	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SE	280	4	70	21	43	124	18	0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	178,602	2,621	46,562	14,001	25,350	79,290	10,727	52
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	93,553	2,107	25,445	7,161	12,252	41,113	5,455	19
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	58,270	-	-	-	-	58,270	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	12,221	-	-	12,221	-	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	23,263	-	-	-	23,263	-	-	-
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	5,938	-	-	-	5,938	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	300	300	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	292	-	-	-	-	-	292	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	2,405	-	2,405	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SE	82	1	21	6	13	36	5	0



Electric Plant in Service (Actuals)
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(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SG	4,050	59	1,056	317	575	1,798	243	1
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	487	11	132	37	64	214	28	0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	1,657	-	-	-	-	1,657	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	477	-	-	477	-	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	580	-	-	-	580	-	-	-
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	101	-	-	-	101	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	52	52	-	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	82	2	26	6	6	40	4	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	72	-	-	-	-	-	72	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	1,225	-	1,225	-	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SE	4	0	1	0	1	2	0	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SG	2,872	42	749	225	408	1,275	172	1
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	2,229	50	606	171	292	979	130	0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	1,382	-	-	-	-	1,382	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	183	-	-	183	-	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	237	-	-	-	237	-	-	-
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	17	-	-	-	17	-	-	-
1010000	ELEC PLANT IN SERV	3990000	NET INVESTMENT IN BRIDGER & TRAPPER MINES	SE	79,649	1,126	19,966	5,877	12,293	35,243	5,117	27
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	SE	1,823	26	457	134	281	807	117	1
1010000 Total					30,192,767	646,991	8,275,599	2,322,502	3,997,401	13,192,078	1,751,923	6,273
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SG	(297)	(4)	(77)	(23)	(42)	(132)	(18)	(0)
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	(1,246)	(28)	(339)	(95)	(163)	(548)	(73)	(0)
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	SG	(19,189)	(282)	(5,003)	(1,504)	(2,723)	(8,519)	(1,152)	(6)
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	(5,037)	(74)	(1,313)	(395)	(715)	(2,236)	(303)	(1)
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	(381)	-	-	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	(290)	-	-	-	-	-	(290)	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	(2,062)	-	(2,062)	-	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	(2,081)	-	-	-	-	(2,081)	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	(523)	-	-	(523)	-	-	-	-
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	(758)	-	-	-	(758)	-	-	-
1019000 Total					(31,865)	(769)	(8,794)	(2,541)	(4,402)	(13,516)	(1,836)	(7)
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	(553)	(8)	(144)	(43)	(79)	(246)	(33)	(0)
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	553	8	144	43	79	246	33	0
1020000 Total					0	-	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	4,945	4,945	-	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	10,512	-	-	-	-	-	10,512	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	41,433	-	41,433	-	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	79,197	-	-	-	-	79,197	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	10,662	-	-	10,662	-	-	-	-
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	21,091	-	-	-	21,091	-	-	-
1061000 Total					167,841	4,945	41,433	10,662	21,091	79,197	10,512	-
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	929,896	13,644	242,427	72,894	131,983	412,827	55,849	272
1062000 Total					929,896	13,644	242,427	72,894	131,983	412,827	55,849	272
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	75,860	1,113	19,777	5,947	10,767	33,678	4,556	22
1063000 Total					75,860	1,113	19,777	5,947	10,767	33,678	4,556	22
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	62,878	1,416	17,102	4,813	8,235	27,633	3,666	13
1064000 Total					62,878	1,416	17,102	4,813	8,235	27,633	3,666	13
Grand Total					31,397,378	667,341	8,587,543	2,414,277	4,165,075	13,731,897	1,824,671	6,573

B9. CAPITAL LEASE PLANT



Capital Lease (Actuals)
Year End: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	OR	2,714	-	2,714	-	-	-	-	-
1011000	PRPTY UND CPTL LSS	3908220	(FINANCE LEASES-BLDGS)	SO	2,306	52	627	177	302	1,013	134	0
1011000	PRPTY UND CPTL LSS	3908230	(FINANCE LEASES-GAS)	SG	12,159	178	3,170	953	1,726	5,398	730	4
1011000 Total					17,180	230	6,511	1,130	2,028	6,411	865	4
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	OR	(1,102)	-	(1,102)	-	-	-	-	-
1011500	CAP LEASES-ACCM AMRT	3908220	(FINANCE LEASES-BLDGS)	SO	(2,306)	(52)	(627)	(177)	(302)	(1,013)	(134)	(0)
1011500	CAP LEASES-ACCM AMRT	3908230	(FINANCE LEASES-GAS)	SG	(2,278)	(33)	(594)	(179)	(323)	(1,011)	(137)	(1)
1011500 Total					(5,686)	(85)	(2,323)	(355)	(625)	(2,025)	(271)	(1)
1011900	PRPTY UND CPTL LSS-O	142785	FINANCE LEASE ROU ASSETS (COST) - PPAS	UT	11,714	-	-	-	-	11,714	-	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	OR	3,146	-	3,146	-	-	-	-	-
1011900	PRPTY UND CPTL LSS-O	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	SG	4,793	70	1,249	376	680	2,128	288	1
1011900 Total					19,653	70	4,395	376	680	13,842	288	1
1011950	CAP LEASES-ACCM AMRT	142885	Finance Lease ROU Assets (A/D) - PPAs	UT	(9,158)	-	-	-	-	(9,158)	-	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	OR	(3,146)	-	(3,146)	-	-	-	-	-
1011950	CAP LEASES-ACCM AMRT	142894	Fin Lease ROU Assets (A/D)-Other-Temp	SG	(4,793)	(70)	(1,249)	(376)	(680)	(2,128)	(288)	(1)
1011950 Total					(17,097)	(70)	(4,395)	(376)	(680)	(11,286)	(288)	(1)
Grand Total					14,049	145	4,189	775	1,402	6,942	593	3

B10. PLANT HELD FOR FUTURE USE



Plant Held for Future Use (Actuals)

Year End: 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	SG	8,923	131	2,326	699	1,267	3,961	536	3	-
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	925	14	241	73	131	411	56	0	-
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	755	11	197	59	107	335	45	0	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683	683	-	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	3,912	-	3,912	-	-	-	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,716	-	-	-	-	5,716	-	-	-
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	-	-	-	1	-	-	-	-
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	2,981	-	2,981	-	-	-	-	-	-
1050000 Total					23,896	839	9,658	831	1,506	10,423	637	3	-
Grand Total					23,896	839	9,658	831	1,506	10,423	637	3	-

B11. MISC. DEFERRED DEBITS



Deferred Debits (Actuals)

Year End: 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000 MS DEF DB-OTH WIP	185016 EMISSION REDUCTION CREDITS PURCHASED	SE	2,347	33	588	173	362	1,038	151	1	-
1861000 MS DEF DB-OTH WIP	185017 ERCs - Impairment Reserve	SE	(2,040)	(29)	(511)	(151)	(315)	(903)	(131)	(1)	-
1861000 Total			307	4	77	23	47	136	20	0	-
1861200 FINANCING COSTS DEFR	185025 FINANCING COST DEFERRED	SO	1	0	0	0	0	1	0	0	-
1861200 FINANCING COSTS DEFR	185026 DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	77	2	21	6	10	34	5	0	-
1861200 FINANCING COSTS DEFR	185027 UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,884	-	-	-	-	-	-	-	1,884
1861200 FINANCING COSTS DEFR	185029 UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	256	-	-	-	-	-	-	-	256
1861200 FINANCING COSTS DEFR	185030 UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	196	-	-	-	-	-	-	-	196
1861200 Total			2,414	2	21	6	10	34	5	0	2,335
1865000 DEF COAL MINE COSTS	184414 DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	503	7	126	37	78	222	32	0	-
1865000 Total			503	7	126	37	78	222	32	0	-
1868000 MISC DF DR-OTH-CST	134305 Oth Def Chrg - IT Licenses/Maintenance	OTHER	108	-	-	-	-	-	-	-	108
1868000 MISC DF DR-OTH-CST	185313 MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	3,887	57	1,013	305	552	1,726	233	1	-
1868000 MISC DF DR-OTH-CST	185335 LACOMB IRRIGATION	SG	27	0	7	2	4	12	2	0	-
1868000 MISC DF DR-OTH-CST	185336 BOGUS CREEK	SG	767	11	200	60	109	341	46	0	-
1868000 MISC DF DR-OTH-CST	185337 POINT-TO-POINT TRANS RESERVATIONS	SG	1,892	28	493	148	268	840	114	1	-
1868000 MISC DF DR-OTH-CST	185359 LT Lake Side 2 Maint. Prepayment	SG	21,225	311	5,533	1,664	3,013	9,423	1,275	6	-
1868000 MISC DF DR-OTH-CST	185360 LT LAKE SIDE MAINT PREPAYMENT	SG	11,807	173	3,078	926	1,676	5,242	709	3	-
1868000 MISC DF DR-OTH-CST	185361 LT CHEHALIS CSA MAINT. PREPAYMENT	SG	23,923	351	6,237	1,875	3,395	10,621	1,437	7	-
1868000 MISC DF DR-OTH-CST	185362 LT Currant Creek CSA Maint Prepayment	SG	23,241	341	6,059	1,822	3,299	10,318	1,396	7	-
1868000 MISC DF DR-OTH-CST	185371 LT Chehalis CSA Prepaid O&M	SG	1,114	16	291	87	158	495	67	0	-
1868000 MISC DF DR-OTH-CST	185551 LT Prepaid-FSA Capital - Dunlap	SG	1,525	22	397	120	216	677	92	0	-
1868000 MISC DF DR-OTH-CST	185552 LT Prepaid-FSA Capital - Ekola Flats	SG	125	2	32	10	18	55	7	0	-
1868000 MISC DF DR-OTH-CST	185557 LT Prepaid-FSA Capital - Glenrock I	SG	2,720	40	709	213	386	1,207	163	1	-
1868000 MISC DF DR-OTH-CST	185558 LT Prepaid-FSA Capital - Glenrock III	SG	1,071	16	279	84	152	476	64	0	-
1868000 MISC DF DR-OTH-CST	185561 LT Prepaid-FSA Capital - Goodnoe Hills	SG	1,920	28	501	151	273	852	115	1	-
1868000 MISC DF DR-OTH-CST	185564 LT Prepaid-FSA Capital - High Plains	SG	2,720	40	709	213	386	1,207	163	1	-
1868000 MISC DF DR-OTH-CST	185567 LT Prepaid-FSA Capital - Leaning Juniper	SG	2,761	41	720	216	392	1,226	166	1	-
1868000 MISC DF DR-OTH-CST	185570 LT Prepaid-FSA Capital - Marengo I	SG	2,243	33	585	176	318	996	135	1	-
1868000 MISC DF DR-OTH-CST	185571 LT Prepaid-FSA Capital - Marengo II	SG	1,111	16	290	87	158	493	67	0	-
1868000 MISC DF DR-OTH-CST	185574 LT Prepaid-FSA Capital - McFadden Ridge	SG	783	11	204	61	111	348	47	0	-
1868000 MISC DF DR-OTH-CST	185576 LT Prepaid-FSA Capital - Pryor Mtn	SG	33	0	9	3	5	15	2	0	-
1868000 MISC DF DR-OTH-CST	185577 LT Prepaid-FSA Capital - Rolling Hills	SG	2,720	40	709	213	386	1,207	163	1	-
1868000 MISC DF DR-OTH-CST	185580 LT Prepaid-FSA Capital - Seven Mile I	SG	2,720	40	709	213	386	1,207	163	1	-
1868000 MISC DF DR-OTH-CST	185581 LT Prepaid-FSA Capital - Seven Mile II	SG	536	8	140	42	76	238	32	0	-
1868000 Total			110,978	1,627	28,904	8,691	15,736	49,221	6,659	32	108
1869000 MISC DF DR-OTH-NC	185334 HERMISTON SWAP	SG	2,590	38	675	203	368	1,150	156	1	-
1869000 Total			2,590	38	675	203	368	1,150	156	1	-
Grand Total			116,791	1,678	29,804	8,960	16,239	50,763	6,871	33	2,444

B12. BLANK

B13. MATERIALS AND SUPPLIES



Material & Supplies (Actuals)

Year End: 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511120	COAL INVNTY-HUNTER	0	COAL INVENTORY - HUNTER	SE	71,160	1,006	17,839	5,250	10,983	31,487	4,571	24	-
1511120 Total					71,160	1,006	17,839	5,250	10,983	31,487	4,571	24	-
1511130	COAL INVNTY-HTG	0	COAL INVENTORY - HUNTINGTON	SE	23,857	337	5,980	1,760	3,682	10,556	1,533	8	-
1511130 Total					23,857	337	5,980	1,760	3,682	10,556	1,533	8	-
1511140	COAL INVNTY-JB	0	COAL INVENTORY - JIM BRIDGER	SE	34,164	483	8,564	2,521	5,273	15,117	2,195	12	-
1511140 Total					34,164	483	8,564	2,521	5,273	15,117	2,195	12	-
1511160	COAL INVNTY-NAU	0	COAL INVENTORY - NAUGHTON	SE	24,588	347	6,164	1,814	3,795	10,880	1,580	8	-
1511160 Total					24,588	347	6,164	1,814	3,795	10,880	1,580	8	-
1511300	COAL INVNTY-COLSTRI	0	COAL INVENTORY - COLSTIP	SE	1,908	27	478	141	294	844	123	1	-
1511300 Total					1,908	27	478	141	294	844	123	1	-
1511400	COAL INVNTY-CRAIG	0	COAL INVENTORY - CRAIG	SE	611	9	153	45	94	270	39	0	-
1511400 Total					611	9	153	45	94	270	39	0	-
1511600	COAL INVNTY-DJ	0	COAL INVENTORY - DAVE JOHNSTON	SE	11,803	167	2,959	871	1,822	5,222	758	4	-
1511600 Total					11,803	167	2,959	871	1,822	5,222	758	4	-
1511700	COAL INVNTY-RG	0	COAL INVENTORY ROCK GARDEN PILE	SE	31,430	444	7,879	2,319	4,851	13,907	2,019	11	-
1511700 Total					31,430	444	7,879	2,319	4,851	13,907	2,019	11	-
1511900	COAL INVNTY-HAYDEN	0	COAL INVENTORY - HAYDEN	SE	4,236	60	1,062	313	654	1,874	272	1	-
1511900 Total					4,236	60	1,062	313	654	1,874	272	1	-
1512180	NATURAL GAS-CLAY BAS	0	NATURAL GAS - CLAY BASIN	SE	793	11	199	59	122	351	51	0	-
1512180 Total					793	11	199	59	122	351	51	0	-
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	SE	2,201	31	552	162	340	974	141	1	-
1514000 Total					2,201	31	552	162	340	974	141	1	-
1514300	OIL INVNTY-COLSTRIP	0	OIL INVENTORY - COLSTRIP	SE	82	1	21	6	13	36	5	0	-
1514300 Total					82	1	21	6	13	36	5	0	-
1514400	OIL INVENTORY-CRAIG	0	OIL INVENTORY - CRAIG	SE	64	1	16	5	10	29	4	0	-
1514400 Total					64	1	16	5	10	29	4	0	-
1514900	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	SE	55	1	14	4	8	24	4	0	-
1514900 Total					55	1	14	4	8	24	4	0	-
1541000	PLNT M&S STK CNTRL	0	MATERIAL CONTROL ADJUST	SO	(148)	(3)	(40)	(11)	(19)	(65)	(9)	(0)	-
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	SG	24,929	366	6,499	1,954	3,538	11,067	1,497	7	-
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	SG	18,286	268	4,767	1,433	2,595	8,118	1,098	5	-
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	SG	6,682	98	1,742	524	948	2,966	401	2	-
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	SG	4,424	65	1,153	347	628	1,964	266	1	-
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	SG	1	0	0	0	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	SG	13,493	198	3,518	1,058	1,915	5,990	810	4	-
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	SG	18,984	279	4,949	1,488	2,694	8,428	1,140	6	-
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	SG	26,671	391	6,953	2,091	3,786	11,841	1,602	8	-
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	SG	1,084	16	283	85	154	481	65	0	-
1541000	PLNT M&S STK CNTRL	1565	CURRANT CREEK PLANT	SG	4,018	59	1,047	315	570	1,784	241	1	-
1541000	PLNT M&S STK CNTRL	1570	LAKE SIDE PLANT	SG	6,502	95	1,695	510	923	2,887	391	2	-
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	SG	3,682	54	960	289	523	1,634	221	1	-
1541000	PLNT M&S STK CNTRL	1675	HYDRO EAST - UTAH	SG	7	0	2	1	1	3	0	0	-
1541000	PLNT M&S STK CNTRL	1680	HYDRO EAST - IDAHO	SG	3	0	1	0	0	1	0	0	-
1541000	PLNT M&S STK CNTRL	1700	LEANING JUNIPER STOREROOM	SG	235	3	61	18	33	104	14	0	-
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	SG	129	2	34	10	18	57	8	0	-
1541000	PLNT M&S STK CNTRL	1715	MARENGO WIND	SG	367	5	96	29	52	163	22	0	-
1541000	PLNT M&S STK CNTRL	1720	Foote Creek	SG	4	0	1	0	1	2	0	0	-
1541000	PLNT M&S STK CNTRL	1725	Glenrock/Rolling Hills	SG	990	15	258	78	141	440	59	0	-
1541000	PLNT M&S STK CNTRL	1730	Seven Mile Hill	SG	612	9	159	48	87	272	37	0	-
1541000	PLNT M&S STK CNTRL	1735	Ekola Flats	SG	5	0	1	0	1	2	0	0	-
1541000	PLNT M&S STK CNTRL	1740	High Plains/McFadden	SG	452	7	118	35	64	201	27	0	-



Material & Supplies (Actuals)

Year End: 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	1745	Dunlap Wind Project	SG	573	8	149	45	81	254	34	0	-
1541000	PLNT M&S STK CNTRL	1750	TB Flats 1 & 2	SG	4	0	1	0	1	2	0	0	-
1541000	PLNT M&S STK CNTRL	1760	Cedar Springs II	SG	38	1	10	3	5	17	2	0	-
1541000	PLNT M&S STK CNTRL	1765	Pryor Mountain	SG	4	0	1	0	1	2	0	0	-
1541000	PLNT M&S STK CNTRL	2005	CASPER STORE ROOM	WYP	568	-	-	-	568	-	-	-	-
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	153	-	-	-	153	-	-	-	-
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	238	-	-	-	238	-	-	-	-
1541000	PLNT M&S STK CNTRL	2020	CODY STORE ROOM	WYP	681	-	-	-	681	-	-	-	-
1541000	PLNT M&S STK CNTRL	2030	WORLAND STORE ROOM	WYP	727	-	-	-	727	-	-	-	-
1541000	PLNT M&S STK CNTRL	2035	RIVERTON STORE ROOM	WYP	483	-	-	-	483	-	-	-	-
1541000	PLNT M&S STK CNTRL	2040	EVANSTON STORE ROOM	WYU	815	-	-	-	815	-	-	-	-
1541000	PLNT M&S STK CNTRL	2045	KEMMERER STORE ROOM	WYU	11	-	-	-	11	-	-	-	-
1541000	PLNT M&S STK CNTRL	2050	PINEDALE STORE ROOM	WYU	620	-	-	-	620	-	-	-	-
1541000	PLNT M&S STK CNTRL	2060	ROCK SPRINGS STORE ROOM	WYP	1,424	-	-	-	1,424	-	-	-	-
1541000	PLNT M&S STK CNTRL	2065	RAWLINS STORE ROOM	WYP	511	-	-	-	511	-	-	-	-
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	499	-	-	-	499	-	-	-	-
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	1,700	-	-	-	-	-	1,700	-	-
1541000	PLNT M&S STK CNTRL	2085	SHELLY STORE ROOM	IDU	826	-	-	-	-	-	826	-	-
1541000	PLNT M&S STK CNTRL	2090	PRESTON STORE ROOM	IDU	80	-	-	-	-	-	80	-	-
1541000	PLNT M&S STK CNTRL	2095	LAVA HOT SPRINGS STORE ROOM	IDU	152	-	-	-	-	-	152	-	-
1541000	PLNT M&S STK CNTRL	2100	MONTPELIER STORE ROOM	IDU	254	-	-	-	-	-	254	-	-
1541000	PLNT M&S STK CNTRL	2110	BRIDGERLAND STORE ROOM	UT	493	-	-	-	-	493	-	-	-
1541000	PLNT M&S STK CNTRL	2205	TREMONTON STORE ROOM	UT	398	-	-	-	-	398	-	-	-
1541000	PLNT M&S STK CNTRL	2210	OGDEN STORE ROOM	UT	1,612	-	-	-	-	1,612	-	-	-
1541000	PLNT M&S STK CNTRL	2215	LAYTON STORE ROOM	UT	1,138	-	-	-	-	1,138	-	-	-
1541000	PLNT M&S STK CNTRL	2220	SALT LAKE METRO STORE ROOM	UT	9,330	-	-	-	-	9,330	-	-	-
1541000	PLNT M&S STK CNTRL	2230	JORDAN VALLEY STORE ROOM	UT	1,036	-	-	-	-	1,036	-	-	-
1541000	PLNT M&S STK CNTRL	2235	PARK CITY STORE ROOM	UT	1,462	-	-	-	-	1,462	-	-	-
1541000	PLNT M&S STK CNTRL	2240	TOOELE STORE ROOM	UT	567	-	-	-	-	567	-	-	-
1541000	PLNT M&S STK CNTRL	2245	WASATCH RESTORATION CENTER	UT	691	-	-	-	-	691	-	-	-
1541000	PLNT M&S STK CNTRL	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	362	-	-	-	-	362	-	-	-
1541000	PLNT M&S STK CNTRL	2405	AMERICAN FORK STORE ROOM	UT	1,796	-	-	-	-	1,796	-	-	-
1541000	PLNT M&S STK CNTRL	2410	SANTAQUIN STORE ROOM	UT	565	-	-	-	-	565	-	-	-
1541000	PLNT M&S STK CNTRL	2415	DELTA STORE ROOM	UT	528	-	-	-	-	528	-	-	-
1541000	PLNT M&S STK CNTRL	2420	VERNAL STORE ROOM	UT	744	-	-	-	-	744	-	-	-
1541000	PLNT M&S STK CNTRL	2425	PRICE STORE ROOM	UT	688	-	-	-	-	688	-	-	-
1541000	PLNT M&S STK CNTRL	2430	MOAB STORE ROOM	UT	866	-	-	-	-	866	-	-	-
1541000	PLNT M&S STK CNTRL	2435	BLANDING STORE ROOM	UT	100	-	-	-	-	100	-	-	-
1541000	PLNT M&S STK CNTRL	2445	RICHFIELD STORE ROOM	UT	124	-	-	-	-	124	-	-	-
1541000	PLNT M&S STK CNTRL	2450	CEDAR CITY STORE ROOM	UT	1,401	-	-	-	-	1,401	-	-	-
1541000	PLNT M&S STK CNTRL	2455	MILFORD STORE ROOM	UT	352	-	-	-	-	352	-	-	-
1541000	PLNT M&S STK CNTRL	2460	WASHINGTON STORE ROOM	UT	615	-	-	-	-	615	-	-	-
1541000	PLNT M&S STK CNTRL	2620	WALLA WALLA STORE ROOM	WA	2,264	-	-	2,264	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2630	YAKIMA STORE ROOM	WA	392	-	-	392	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2635	ENTERPRISE STORE ROOM	OR	233	-	233	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2640	PENDLETON STORE ROOM	OR	962	-	962	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2650	HOOD RIVER STORE ROOM	OR	523	-	523	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2655	PORTLAND METRO - STORE ROOM	OR	12,978	-	12,978	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2660	ASTORIA STORE ROOM	OR	1,311	-	1,311	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2665	MADRAS STORE ROOM	OR	100	-	100	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2675	BEND STORE ROOM	OR	2,048	-	2,048	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2805	ALBANY STORE ROOM	OR	249	-	249	-	-	-	-	-	-



Material & Supplies (Actuals)

Year End: 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	2810	LINCOLN CITY STORE ROOM	OR	219	-	219	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2830	ROSEBURG STORE ROOM	OR	3,572	-	3,572	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2835	COOS BAY STORE ROOM	OR	957	-	957	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2840	GRANTS PASS STORE ROOM	OR	1,388	-	1,388	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2845	MEDFORD STORE ROOM	OR	933	-	933	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2850	KLAMATH FALLS STORE ROOM	OR	3,227	-	3,227	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2855	LAKEVIEW STORE ROOM	OR	128	-	128	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2860	ALTURAS STORE ROOM	CA	108	108	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2865	MT SHASTA STORE ROOM	CA	268	268	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2870	YREKA STORE ROOM	CA	1,605	1,605	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	2875	CRESENT CITY STORE ROOM	CA	592	592	-	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5005	TREMONTON STORE ROOM	SO	146	3	40	11	19	64	8	0	-
1541000	PLNT M&S STK CNTRL	5110	MATERIAL PACKAGING CENTER - WEST	OR	0	-	0	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5115	DEMC - SLC	SNPD	150	6	40	9	14	73	8	-	-
1541000	PLNT M&S STK CNTRL	5120	DEMC - MEDFORD	OR	64	-	64	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5125	DEMC - OREGON	OR	10,333	-	10,333	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5130	MEDFORD HUB	OR	9,873	-	9,873	-	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5135	YAKIMA HUB	WA	8,275	-	-	8,275	-	-	-	-	-
1541000	PLNT M&S STK CNTRL	5140	PRESTON HUB	IDU	3,710	-	-	-	-	-	3,710	-	-
1541000	PLNT M&S STK CNTRL	5150	RICHFIELD HUB	UT	4,586	-	-	-	-	4,586	-	-	-
1541000	PLNT M&S STK CNTRL	5155	CASPER HUB	WYP	6,248	-	-	-	6,248	-	-	-	-
1541000	PLNT M&S STK CNTRL	5160	SALT LAKE METRO HUB	UT	30,718	-	-	-	-	30,718	-	-	-
1541000	PLNT M&S STK CNTRL	5200	UTAH TRANSPORTATION BUILDING	SNPD	16	1	4	1	2	8	1	-	-
1541000	PLNT M&S STK CNTRL	5300	METER TEST WAREHOUSE	UT	3	-	-	-	-	3	-	-	-
1541000 Total					274,818	4,520	83,600	21,303	31,753	118,935	14,668	39	-
1541500	OTHER M&S	0	M&S GLENROCK COAL MINE	SE	198	3	50	15	30	87	13	0	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SE	(198)	(3)	(50)	(15)	(30)	(87)	(13)	(0)	-
1541500	OTHER M&S	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	137	3	37	11	18	60	8	0	-
1541500 Total					137	3	37	11	18	60	8	0	-
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	2,154	32	562	169	306	956	129	1	-
1541900	PLNT M&S GEN JV CUT	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	(1,380)	(31)	(375)	(106)	(181)	(606)	(80)	(0)	-
1541900 Total					775	1	186	63	125	350	49	0	-
1549900	CR-OBSOL&SURPL INV	120930	SB Asset # 120930	SO	(27)	(1)	(7)	(2)	(4)	(12)	(2)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	(915)	(13)	(239)	(72)	(130)	(406)	(55)	(0)	-
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1549900	CR-OBSOL&SURPL INV	120932	Inventory Reserve - RMP (T&D)	SNPD	(894)	(34)	(239)	(56)	(84)	(434)	(47)	-	-
1549900	CR-OBSOL&SURPL INV	120933	Inventory Reserve - PP (T&D)	SNPD	(580)	(22)	(155)	(37)	(54)	(282)	(30)	-	-
1549900 Total					(2,430)	(71)	(644)	(168)	(273)	(1,140)	(135)	(0)	-
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	(2,806)	(40)	(703)	(207)	(433)	(1,242)	(180)	(1)	-
2531600 Total					(2,806)	(40)	(703)	(207)	(433)	(1,242)	(180)	(1)	-
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	(2,676)	(38)	(671)	(197)	(413)	(1,184)	(172)	(1)	-
2531700 Total					(2,676)	(38)	(671)	(197)	(413)	(1,184)	(172)	(1)	-
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	(273)	(4)	(71)	(21)	(39)	(121)	(16)	(0)	-
2531800 Total					(273)	(4)	(71)	(21)	(39)	(121)	(16)	(0)	-
Grand Total					474,499	7,296	133,614	36,052	62,681	207,232	27,517	107	-

B14. CASH WORKING CAPITAL



Cash Working Capital (Actuals)
12 Month Average: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	0		3	0	1	0	0	1	0	-
1430000 Total				3	0	1	0	0	1	0	-
1431000	EMP ACCOUNTS REC	0		4,636	104	1,261	355	607	2,038	270	-
1431000 Total				4,636	104	1,261	355	607	2,038	270	-
1431500	INC TAXES RECEIVABLE	0		(70)	(2)	(19)	(5)	(9)	(31)	(4)	(0)
1431500	INC TAXES RECEIVABLE	116133		208	5	57	16	27	91	12	0
1431500	INC TAXES RECEIVABLE	116134		(28)	(1)	(8)	(2)	(4)	(12)	(2)	(0)
1431500 Total				110	2	30	8	14	48	6	0
1433000	JOINT OWNER REC	0		1,331	30	362	102	174	585	78	0
1433000 Total				1,331	30	362	102	174	585	78	0
1436000	OTH ACCT REC	0		27,753	625	7,548	2,124	3,635	12,196	1,618	6
1436000 Total				27,753	625	7,548	2,124	3,635	12,196	1,618	6
1437000	CSS OAR BILLINGS	0		6,836	154	1,859	523	895	3,004	399	1
1437000 Total				6,836	154	1,859	523	895	3,004	399	1
1437100	CSS OAR BILLINGS-WOR	0		(2,032)	(46)	(553)	(156)	(266)	(893)	(118)	(0)
1437100 Total				(2,032)	(46)	(553)	(156)	(266)	(893)	(118)	(0)
2300000	ASSET RETIREMENT OBL	284915		(2,978)	-	-	-	-	-	-	(2,978)
2300000 Total				(2,978)	-	-	-	-	-	-	(2,978)
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	SE	(1,860)	(26)	(466)	(137)	(287)	(823)	(119)
2320000	ACCOUNTS PAYABLE	210677	Bronco Utah Operations LLC - Coal	SE	(1,192)	(17)	(299)	(88)	(184)	(527)	(77)
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211115	Allstate Voluntary Benefit Withholdings	SO	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	(10)	(0)	(3)	(1)	(1)	(5)	(1)
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	(530)	(12)	(144)	(41)	(69)	(233)	(31)
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	(1,378)	(31)	(375)	(105)	(180)	(605)	(80)
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	(3,163)	(71)	(880)	(242)	(414)	(1,390)	(184)
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	(41)	(1)	(11)	(3)	(5)	(18)	(2)
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	(37)	(1)	(10)	(3)	(5)	(16)	(2)
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	(3)	(0)	(1)	(0)	(0)	(1)	(0)
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215088	UWUA Health & Welfare Payable	SO	2	0	1	0	0	1	0
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	(104)	(2)	(28)	(8)	(14)	(46)	(6)
2320000	ACCOUNTS PAYABLE	215112	Minnesota Life Insurance	SO	(15)	(0)	(4)	(1)	(2)	(7)	(1)
2320000	ACCOUNTS PAYABLE	215116	IBEW 57 MEDICAL INSURANCE	SO	(37)	(1)	(10)	(3)	(5)	(16)	(2)
2320000	ACCOUNTS PAYABLE	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	4	0	1	0	1	2	0
2320000	ACCOUNTS PAYABLE	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	(23)	(1)	(6)	(2)	(3)	(10)	(1)
2320000	ACCOUNTS PAYABLE	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	(5)	(0)	(1)	(0)	(1)	(2)	(0)
2320000	ACCOUNTS PAYABLE	215425	OR DOE Cool School Program	OTHER	(19)	-	-	-	-	-	(19)
2320000	ACCOUNTS PAYABLE	215439	Cal ISO Trans Payable	SG	(3,331)	(49)	(868)	(261)	(473)	(1,479)	(200)
2320000	ACCOUNTS PAYABLE	235230	ACCRUAL - ROYALTIES	SE	(64)	(1)	(16)	(5)	(10)	(28)	(4)
2320000	ACCOUNTS PAYABLE	235599	Safety Award	SO	(762)	(17)	(207)	(58)	(100)	(335)	(44)
2320000	ACCOUNTS PAYABLE	240330	PROVISION FOR WORKERS' COMPENSATION	SO	(54)	(1)	(15)	(4)	(7)	(24)	(3)
2320000 Total					(12,622)	(232)	(3,324)	(962)	(1,760)	(5,563)	(759)
2533000	O DEF CR-MISC PPL	289517	TRAPPER MINE FINAL RECLAMATION	SE	(7,150)	(101)	(1,792)	(528)	(1,104)	(3,164)	(459)
2533000 Total					(7,150)	(101)	(1,792)	(528)	(1,104)	(3,164)	(459)
Grand Total					15,886	538	5,392	1,468	2,197	8,252	1,034
										2	(2,997)

B15. MISC. RATE BASE



Miscellaneous Rate Base (Actuals)

Year End: 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000 EL PLT ACQUIST ADJ	1140000 ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	144,705	2,123	37,725	11,343	20,538	64,242	8,691	42	-
1140000 EL PLT ACQUIST ADJ	1140000 ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	-	-	-	-	11,764	-	-	-
1140000 Total			156,468	2,123	37,725	11,343	20,538	76,005	8,691	42	-
1150000 Ac Prov El Pt Acq Ad	1140000 ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	(137,980)	(2,025)	(35,972)	(10,816)	(19,584)	(61,256)	(8,287)	(40)	-
1150000 Ac Prov El Pt Acq Ad	1140000 ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	(1,898)	-	-	-	-	(1,898)	-	-	-
1150000 Total			(139,878)	(2,025)	(35,972)	(10,816)	(19,584)	(63,154)	(8,287)	(40)	-
1156000 ACCUM PROV-CRAIG/HAY	0 ACCUM PROV FOR ASSET ACQ ADJ - CRAIG/HAY	UT	(1,715)	-	-	-	-	(1,715)	-	-	-
1156000 Total			(1,715)	-	-	-	-	(1,715)	-	-	-
1281000 Oth Special Funds-Pn	0 Other special funds - Pensions	SO	28,657	645	7,794	2,194	3,753	12,594	1,671	6	-
1281000 Total			28,657	645	7,794	2,194	3,753	12,594	1,671	6	-
1651000 PREPAY-INSURANCE	132008 PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	801	18	218	61	105	352	47	0	-
1651000 PREPAY-INSURANCE	132012 PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	439	10	119	34	58	193	26	0	-
1651000 PREPAY-INSURANCE	132016 PREPAID INS-MINORITY OWNED PLANTS	SO	595	13	162	46	78	262	35	0	-
1651000 PREPAY-INSURANCE	132045 PREPAID WORKERS COMPENSATION	SO	344	8	94	26	45	151	20	0	-
1651000 PREPAY-INSURANCE	132055 PREPAID EMPLOYEE BENEFIT COSTS	SO	8	0	2	1	1	4	0	0	-
1651000 Total			2,188	49	595	168	287	962	128	0	-
1652000 PREPAY-TAXES	132109 UTE-PREPAID POSSESSORY INTEREST	GPS	18	0	5	1	2	8	1	0	-
1652000 PREPAY-TAXES	132110 SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	114	3	31	9	15	50	7	0	-
1652000 PREPAY-TAXES	132111 Goshute - Prepaid Possessory Interest	GPS	17	0	5	1	2	7	1	0	-
1652000 PREPAY-TAXES	132200 "Prepaid Taxes (Federal, State, Local)"	SO	30	1	8	2	4	13	2	0	-
1652000 Total			179	4	49	14	23	79	10	0	-
1652100 PREPAY - OTHER	132097 Prepaid CA GHG Cap & Trade Allowances	OTHER	20,982	-	-	-	-	-	-	-	20,982
1652100 PREPAY - OTHER	132098 Prepaid - CA GHG Wholesale	OTHER	9,164	-	-	-	-	-	-	-	9,164
1652100 PREPAY - OTHER	132310 PREPAID RATING AGENCY	SO	139	3	38	11	18	61	8	0	-
1652100 PREPAY - OTHER	132648 Prepaid-FSA O&M - Cedar Springs II	SG	157	2	41	12	22	70	9	0	-
1652100 PREPAY - OTHER	132551 Prepaid-FSA O&M - Dunlap	SG	208	3	54	16	30	92	12	0	-
1652100 PREPAY - OTHER	132552 Prepaid-FSA O&M - Ekola Flats	SG	34	0	9	3	5	15	2	0	-
1652100 PREPAY - OTHER	132557 Prepaid-FSA O&M - Glenrock I	SG	185	3	48	15	26	82	11	0	-
1652100 PREPAY - OTHER	132558 Prepaid-FSA O&M - Glenrock III	SG	146	2	38	11	21	65	9	0	-
1652100 PREPAY - OTHER	132561 Prepaid-FSA O&M - Goodnoe Hills	SG	220	3	57	17	31	98	13	0	-
1652100 PREPAY - OTHER	132564 Prepaid-FSA O&M - High Plains	SG	556	8	145	44	79	247	33	0	-
1652100 PREPAY - OTHER	132567 Prepaid-FSA O&M - Leaning Juniper	SG	282	4	74	22	40	125	17	0	-
1652100 PREPAY - OTHER	132574 Prepaid-FSA O&M - McFadden Ridge	SG	107	2	28	8	15	47	6	0	-
1652100 PREPAY - OTHER	132576 Prepaid-FSA O&M - Pryor Mtn	SG	5	0	1	0	1	2	0	0	-
1652100 PREPAY - OTHER	132577 Prepaid-FSA O&M - Rolling Hills	SG	278	4	73	22	39	123	17	0	-
1652100 PREPAY - OTHER	132580 Prepaid-FSA O&M - Seven Mile I	SG	185	3	48	15	26	82	11	0	-
1652100 PREPAY - OTHER	132581 Prepaid-FSA O&M - Seven Mile II	SG	37	1	10	3	5	16	2	0	-
1652100 PREPAY - OTHER	132620 PREPAYMENTS - WATER RIGHTS LEASE	SG	643	9	168	50	91	286	39	0	-
1652100 PREPAY - OTHER	132621 Prepayments - Water Rights (Ferron Canal)	SG	223	3	58	17	32	99	13	0	-
1652100 PREPAY - OTHER	132622 Prepayments - Water Rights (Hntgtn-Clev)	SG	264	4	69	21	37	117	16	0	-
1652100 PREPAY - OTHER	132650 PREPAID DUES	SO	3,478	78	946	266	455	1,528	203	1	-
1652100 PREPAY - OTHER	132700 PREPAID RENT	GPS	11	0	3	1	1	5	1	0	-
1652100 PREPAY - OTHER	132740 PREPAID O&M WIND	SG	91	1	24	7	13	41	5	0	-
1652100 PREPAY - OTHER	132755 Prepaid Aircraft Maintenance Costs	SG	195	3	51	15	28	87	12	0	-
1652100 PREPAY - OTHER	132831 PREPAID BPA TRANSM - WINE COUNTRY	SG	16	0	4	1	2	7	1	0	-
1652100 PREPAY - OTHER	132900 PREPAYMENTS - OTHER	SE	72	1	18	5	11	32	5	0	-
1652100 PREPAY - OTHER	132900 PREPAYMENTS - OTHER	SO	1,341	30	365	103	176	589	78	0	-
1652100 PREPAY - OTHER	132901 PRE FEES - OREGON PUB UTIL COMMISSION	OR	4,077	-	4,077	-	-	-	-	-	-
1652100 PREPAY - OTHER	132903 PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	6,934	-	-	-	-	6,934	-	-	-
1652100 PREPAY - OTHER	132904 PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	284	-	-	-	-	-	284	-	-
1652100 PREPAY - OTHER	132910 Prepayments - Hardware & Software	SO	14,871	335	4,045	1,138	1,948	6,535	867	3	-
1652100 PREPAY - OTHER	132998 PREPAID INSURANCE	SE	(26)	(0)	(7)	(2)	(4)	(12)	(2)	(0)	-
1652100 PREPAY - OTHER	132999 PREPAY - RECLASS TO LT	SO	(2,640)	(59)	(718)	(202)	(346)	(1,160)	(154)	(1)	-
1652100 PREPAY - OTHER	134000 LT PREPAY RECLASS	SO	2,687	60	725	204	349	1,172	155	1	-
1652100 Total			65,187	504	10,492	1,825	3,153	17,387	1,676	5	30,146
2281000 ACC PROV-PROP INS	288711 Reg Liab - CA Property Insurance Reserve	CA	(929)	(929)	-	-	-	-	-	-	-
2281000 ACC PROV-PROP INS	288712 Reg Liab - OR Property Insurance Reserve	OR	20,938	-	20,938	-	-	-	-	-	-



Miscellaneous Rate Base (Actuals)

Year End: 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2281000	ACC PROV-PROP INS	288713	Reg Liab - WA Property Insurance Reserve	WA	(114)	-	(114)	-	-	-	-
2281000	ACC PROV-PROP INS	288714	Reg Liab - ID Property Insurance Reserve	IDU	(1,060)	-	-	-	(1,060)	-	-
2281000	ACC PROV-PROP INS	288715	Reg Liab - UT Property Insurance Reserve	UT	(2,882)	-	-	(2,882)	-	-	-
2281000	ACC PROV-PROP INS	288716	Reg Liab - WY Property Insurance Reserve	WYP	(918)	-	(918)	-	-	-	-
2281000	ACC PROV-PROP INS	288749	RegL - Insurance Reserves - Reclass	OTHER	(20,938)	-	-	-	-	-	(20,938)
2281000 Total					(5,903)	(929)	20,938	(114)	(918)	(2,882)	(1,060)
2282100	ACC PRV IN & DAMAG	280311	ACC. PROV. I & D - EXCL. AUTO	SO	(256,406)	(5,776)	(69,738)	(19,627)	(33,581)	(112,681)	(14,951)
2282100 Total					(256,406)	(5,776)	(69,738)	(19,627)	(33,581)	(112,681)	(14,951)
2282400	ACCUM PRV FR I&D-OR	288700	Reg Liab - OR Injuries & Damages Reserve	OR	(12,416)	-	(12,416)	-	-	-	-
2282400 Total					(12,416)	-	(12,416)	-	-	-	-
2282500	Acc Prov I&D-Insur	156909	Insurance Reim Receivable (I&D)-NonCurr	SO	115,250	2,596	31,346	8,822	15,094	50,648	6,720
2282500 Total					115,250	2,596	31,346	8,822	15,094	50,648	6,720
2283000	PEN/BENFT-SICK	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(1,612)	(36)	(438)	(123)	(211)	(709)	(94)
2283000 Total					(1,612)	(36)	(438)	(123)	(211)	(709)	(94)
2283400	POST-RETIREMENT BEN	280329	FAS 106-Contra Liability-Medicare Subsid	SO	22,389	504	6,089	1,714	2,932	9,839	1,305
2283400	POST-RETIREMENT BEN	280440	FAS 158 PR Liab Medicare Sub (Non-Deduct)	SO	(5,429)	(122)	(1,477)	(416)	(711)	(2,386)	(317)
2283400	POST-RETIREMENT BEN	280454	FAS 158 PR Liab Reg Medicare (Non-Deduct)	SO	5,429	122	1,477	416	711	2,386	317
2283400	POST-RETIREMENT BEN	280456	FAS 106-Contra Liab-Med Sub Claims	SO	(16,960)	(382)	(4,613)	(1,298)	(2,221)	(7,453)	(989)
2283400	POST-RETIREMENT BEN	280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	(5,429)	(122)	(1,477)	(416)	(711)	(2,386)	(317)
2283400 Total					0	-	-	-	-	-	-
2283500	PENSIONS	280350	Pension - Local 57	SO	(515)	(12)	(140)	(39)	(67)	(226)	(30)
2283500	PENSIONS	280355	FAS 158 Pension Liability	SO	(74,432)	(1,677)	(20,244)	(5,698)	(9,748)	(32,710)	(4,340)
2283500	PENSIONS	280365	FAS 158 Pension Liab-Rcls to Current	SO	515	12	140	39	67	226	30
2283500 Total					(74,432)	(1,677)	(20,244)	(5,698)	(9,748)	(32,710)	(4,340)
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	(235)	(3)	(61)	(18)	(33)	(104)	(14)
2284100 Total					(235)	(3)	(61)	(18)	(33)	(104)	(14)
2300000	ASSET RETIREMENT OBL	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJD	(5,566)	(81)	(1,441)	(432)	(802)	(2,470)	(338)
2300000 Total					(5,566)	(81)	(1,441)	(432)	(802)	(2,470)	(338)
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	(50)	(50)	-	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	(15)	-	-	-	-	(15)	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	(204)	-	(204)	-	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	(62)	-	-	-	(62)	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	(18)	-	-	(18)	-	-	-
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	(33)	-	-	-	(33)	-	-
2530000 Total					(383)	(50)	(204)	(18)	(33)	(62)	(15)
2533500	OTH DEF CR-PEN & BEN	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	SE	(115,119)	(1,627)	(28,858)	(8,494)	(17,768)	(50,938)	(7,395)
2533500 Total					(115,119)	(1,627)	(28,858)	(8,494)	(17,768)	(50,938)	(7,395)
2539900	OTH DEF CR - OTHER	0	Fossil Rock Fuels Entries	SE	(5,006)	(71)	(1,255)	(369)	(773)	(2,215)	(322)
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	(22)	(22)	-	-	-	-	-
2539900	OTH DEF CR - OTHER	289341	Accrued Royalties-Reg Rcvry-Noncurrent	SE	(14,598)	(206)	(3,659)	(1,077)	(2,253)	(6,459)	(938)
2539900	OTH DEF CR - OTHER	289523	Govt Coal Lease Bonus Payment Liability	SE	5,006	71	1,255	369	773	2,215	322
2539900	OTH DEF CR - OTHER	289540	Westmoreland Kemmerer Payable-NonCurr	SG	(2,239)	(33)	(584)	(175)	(318)	(994)	(134)
2539900	OTH DEF CR - OTHER	289913	MCI - F.O.G. WIRE LEASE	SG	(2,044)	(30)	(533)	(160)	(290)	(907)	(123)
2539900	OTH DEF CR - OTHER	289914	TRANSMISSION SERVICE DEPOSITS - THIRD PA	SG	(1,993)	(29)	(520)	(156)	(283)	(885)	(120)
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	SG	(11,480)	(168)	(2,993)	(900)	(1,629)	(5,096)	(689)
2539900	OTH DEF CR - OTHER	289927	Transm Deposit - Readiness Fin Security	SG	(43,780)	(642)	(11,414)	(3,432)	(6,214)	(19,436)	(2,629)
2539900	OTH DEF CR - OTHER	289928	Transmission Deposits-Site Control	SG	(260)	(4)	(68)	(20)	(37)	(115)	(16)
2539900	OTH DEF CR - OTHER	289955	Accrued Right-of-Way Obligations	SG	(2,053)	(30)	(535)	(161)	(291)	(911)	(123)
2539900 Total					(78,468)	(1,165)	(20,305)	(6,082)	(11,315)	(34,805)	(4,772)
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	(8,004)	-	-	-	-	-	(8,004)
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	(4,027)	-	-	-	-	-	(4,027)
2540000	REGULATORY LIAB	231045	Reg Liab Current - GHG Allowances	OTHER	(544)	-	-	-	-	-	(544)
2540000	REGULATORY LIAB	231050	Reg Liab Current - Def Net Power Costs	OTHER	(6,798)	-	-	-	-	-	(6,798)
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	(1,100)	-	-	-	-	-	(1,100)
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	(3,853)	-	-	-	-	-	(3,853)
2540000	REGULATORY LIAB	231090	Reg Liab Current - Solar Feed-In	OTHER	(5,075)	-	-	-	-	-	(5,075)



Miscellaneous Rate Base (Actuals)

Year End: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	231095	Reg Liab Current - Income Tax Related	OTHER	(86,342)	-	-	-	-	-	(86,342)
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	(8,216)	-	-	-	-	-	(8,216)
2540000	REGULATORY LIAB	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	(620)	(620)	-	-	-	-	-
2540000	REGULATORY LIAB	288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	(55)	-	-	-	-	(55)	-
2540000	REGULATORY LIAB	288005	Reg Liab - Excess Def Inc Taxes - WA	WA	(1,215)	-	(1,215)	-	-	-	-
2540000	REGULATORY LIAB	288006	Reg Liab - Excess Def Inc Taxes - WY	WYU	(546)	-	-	(546)	-	-	-
2540000	REGULATORY LIAB	288021	Reg Liab-FAS 158 Post-Retirement	SO	(11,203)	(252)	(3,047)	(858)	(4,923)	(653)	(2)
2540000	REGULATORY LIAB	288060	Reg L-WA Decoupling Mech Jul19-Jun20	OTHER	4,715	-	-	-	-	-	4,715
2540000	REGULATORY LIAB	288061	Reg L-WA Decoupling Mech Jul20-Jun21	OTHER	3,074	-	-	-	-	-	3,074
2540000	REGULATORY LIAB	288071	Contra Reg L-WA Decoupling Jul20-Jun21	OTHER	(4,710)	-	-	-	-	-	(4,710)
2540000	REGULATORY LIAB	288081	Reg Liab - Cholla Decomm - CA	CA	30	30	-	-	-	-	-
2540000	REGULATORY LIAB	288082	Reg Liab - Cholla Decomm - ID	IDU	113	-	-	-	-	113	-
2540000	REGULATORY LIAB	288083	Reg Liab - Cholla Decomm - OR	OR	(8,685)	-	(8,685)	-	-	-	-
2540000	REGULATORY LIAB	288084	Reg Liab - Cholla Decomm - UT	UT	(19,601)	-	-	-	(19,601)	-	-
2540000	REGULATORY LIAB	288086	Reg Liab - Cholla Decomm - WY	WYP	280	-	-	-	280	-	-
2540000	REGULATORY LIAB	288099	RegL-Depr/Amortz Deferral-Bal Reclass	OTHER	(424)	-	-	-	-	-	(424)
2540000	REGULATORY LIAB	288108	FAS 109 - WA Flowthrough	WA	(3,279)	-	-	(3,279)	-	-	-
2540000	REGULATORY LIAB	288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	1	-	-	-	-	-	1
2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (CARE)	OTHER	(433)	-	-	-	-	-	(433)
2540000	REGULATORY LIAB	288159	RegL - Blue Sky - Recl to Curr	OTHER	8,004	-	-	-	-	-	8,004
2540000	REGULATORY LIAB	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	(781)	-	-	-	-	-	(781)
2540000	REGULATORY LIAB	288162	Reg Liab-CA Klamath River Dams Removal	CA	(265)	(265)	-	-	-	-	-
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	(2,795)	-	-	-	-	-	(2,795)
2540000	REGULATORY LIAB	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	(2,124)	-	-	-	-	-	(2,124)
2540000	REGULATORY LIAB	288211	Reg Liab - Non-Prot PP&E EDIT - CA	CA	(2,350)	(2,350)	-	-	-	-	-
2540000	REGULATORY LIAB	288212	Reg Liab - Non-Prot PP&E EDIT - ID	IDU	(457)	-	-	-	-	(457)	-
2540000	REGULATORY LIAB	288214	Reg Liab - Non-Prot PP&E EDIT - WA	WA	(23,998)	-	-	(23,998)	-	-	-
2540000	REGULATORY LIAB	288215	Reg Liab - Non-Prot PP&E EDIT - WY	WYP	(44,167)	-	-	-	(44,167)	-	-
2540000	REGULATORY LIAB	288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	(9,861)	-	-	-	-	-	(9,861)
2540000	REGULATORY LIAB	288240	Reg Liab - WA PCAM - CY 2016	OTHER	(1,143)	-	-	-	-	-	(1,143)
2540000	REGULATORY LIAB	288243	Reg Liability - WA PCAM CY2018	OTHER	537	-	-	-	-	-	537
2540000	REGULATORY LIAB	288246	Reg Liability - WA PCAM CY2019	OTHER	(1,814)	-	-	-	-	-	(1,814)
2540000	REGULATORY LIAB	288248	Reg Liability - WA PCAM CY2020	OTHER	(13,661)	-	-	-	-	-	(13,661)
2540000	REGULATORY LIAB	288249	Contra Reg Liability - WA PCAM CY2020	OTHER	(656)	-	-	-	-	-	(656)
2540000	REGULATORY LIAB	288260	Reg Liability - WA PCAM CY2021	OTHER	1,669	-	-	-	-	-	1,669
2540000	REGULATORY LIAB	288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	(4,084)	-	-	-	-	-	(4,084)
2540000	REGULATORY LIAB	288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	(9,829)	-	-	-	-	-	(9,829)
2540000	REGULATORY LIAB	288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	(9,227)	-	-	-	-	-	(9,227)
2540000	REGULATORY LIAB	288295	RegL - BPA Balancing Accts - Recl to Curr	OTHER	1,100	-	-	-	-	-	1,100
2540000	REGULATORY LIAB	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	(7,587)	-	-	-	-	-	(7,587)
2540000	REGULATORY LIAB	288406	Reg L-OR-Bridger Mine Accel Depr&Reclm	OR	(1,820)	-	(1,820)	-	-	-	-
2540000	REGULATORY LIAB	288409	Reg Liab-WA-Plant Closure Cost Deferral	WA	(678)	-	-	(678)	-	-	-
2540000	REGULATORY LIAB	288410	Reg Liab-WA-Bridger Mine Accel Depr	WA	(1,275)	-	-	(1,275)	-	-	-
2540000	REGULATORY LIAB	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	(43,545)	-	-	(43,545)	-	-	-
2540000	REGULATORY LIAB	288412	Reg Liab - Depr Decrease Deferral - OR	OTHER	(6,655)	-	-	-	-	-	(6,655)
2540000	REGULATORY LIAB	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	749	-	-	-	-	-	749
2540000	REGULATORY LIAB	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	(5,549)	-	-	-	-	-	(5,549)
2540000	REGULATORY LIAB	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	544	-	-	-	-	-	544
2540000	REGULATORY LIAB	288424	RegL - CA GHG Allowances - Balance Recl	OTHER	(749)	-	-	-	-	-	(749)
2540000	REGULATORY LIAB	288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	2,833	-	-	-	-	-	2,833
2540000	REGULATORY LIAB	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	873	-	-	-	-	-	873
2540000	REGULATORY LIAB	288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	147	-	-	-	-	-	147
2540000	REGULATORY LIAB	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	(222)	-	-	-	-	-	(222)
2540000	REGULATORY LIAB	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	(1,946)	-	-	-	-	-	(1,946)
2540000	REGULATORY LIAB	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	(733)	-	-	-	-	-	(733)
2540000	REGULATORY LIAB	288459	Reg Liab - Def Exc NPC - Reclass	OTHER	(639)	-	-	-	-	-	(639)
2540000	REGULATORY LIAB	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	5,612	-	-	-	-	-	5,612



Miscellaneous Rate Base (Actuals)

Year End: 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000	REGULATORY LIAB	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	1,143	-	-	-	-	-	-	-	1,143
2540000	REGULATORY LIAB	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	43	-	-	-	-	-	-	-	43
2540000	REGULATORY LIAB	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	(4,033)	-	-	-	-	-	-	-	(4,033)
2540000	REGULATORY LIAB	288471	RegL - CA Def Exc NPC - Balance Reclass	OTHER	(529)	-	-	-	-	-	-	-	(529)
2540000	REGULATORY LIAB	288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	(43)	-	-	-	-	-	-	-	(43)
2540000	REGULATORY LIAB	288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	5,075	-	-	-	-	-	-	-	5,075
2540000	REGULATORY LIAB	288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	(19,905)	-	-	-	-	-	-	-	(19,905)
2540000	REGULATORY LIAB	288857	RegL - DSM - WA - Reclass to Current	OTHER	4,027	-	-	-	-	-	-	-	4,027
2540000	REGULATORY LIAB	288859	Reg Liab - DSM - WA - Balance Reclass	OTHER	(4,027)	-	-	-	-	-	-	-	(4,027)
2540000	REGULATORY LIAB	288931	Reg Liab - Protected PP&E EDIT - CA	CA	(33,525)	(33,525)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288932	Reg Liab - Protected PP&E EDIT - ID	IDU	(85,514)	-	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288933	Reg Liab - Protected PP&E EDIT - OR	OR	(374,952)	-	(374,952)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288934	Reg Liab - Protected PP&E EDIT - WA	WA	(90,029)	-	-	(90,029)	-	-	-	-	-
2540000	REGULATORY LIAB	288935	Reg Liab - Protected PP&E EDIT - WY	WYP	(212,743)	-	-	-	(212,743)	-	-	-	-
2540000	REGULATORY LIAB	288936	Reg Liab - Protected PP&E EDIT - UT	UT	(660,802)	-	-	-	-	(660,802)	-	-	-
2540000	REGULATORY LIAB	288941	Reg Liab - Protected PP&E ARAM - CA	CA	(2,436)	(2,436)	-	-	-	-	-	-	-
2540000	REGULATORY LIAB	288942	Reg Liab - Protected PP&E ARAM - ID	IDU	(7,865)	-	-	-	-	-	(7,865)	-	-
2540000	REGULATORY LIAB	288943	Reg Liab - Protected PP&E ARAM - OR	OR	(2)	-	(2)	-	-	-	-	-	-
2540000	REGULATORY LIAB	288944	Reg Liab - Protected PP&E ARAM - UT	UT	(49,875)	-	-	-	-	(49,875)	-	-	-
2540000	REGULATORY LIAB	288945	Reg Liab - Protected PP&E ARAM - WA	WA	(14,617)	-	-	(14,617)	-	-	-	-	-
2540000	REGULATORY LIAB	288946	Reg Liab - Protected PP&E ARAM - WY	WYU	(35,497)	-	-	-	(35,497)	-	-	-	-
2540000	REGULATORY LIAB	288949	RegL - EDIT Deferral - Recl to Curr	OTHER	86,342	-	-	-	-	-	-	-	86,342
2540000	REGULATORY LIAB	288995	RegL - Other - Recl to Curr	OTHER	8,216	-	-	-	-	-	-	-	8,216
2540000 Total					(1,834,604)	(39,417)	(388,505)	(179,494)	(294,140)	(735,201)	(94,431)	(2)	(103,414)
Grand Total					(2,158,808)	(46,863)	(469,246)	(206,551)	(345,285)	(879,756)	(116,803)	(98)	(94,206)

B16. REG. ASSETS



Regulatory Assets (Actuals)

Year End: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000 PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	834	-	-	-	-	-	-	-	834
1242000 PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	7	-	-	7	-	-	-	-	-
1242000 Total				841	-	-	7	-	-	-	-	834
1249000 RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	(208)	-	-	-	-	-	-	-	(208)
1249000 RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	0	-	-	-	-	0	-	-	-
1249000 RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	(4)	-	-	(4)	-	-	-	-	-
1249000 Total				(212)	-	-	(4)	-	0	-	-	(208)
1823000 DSR REGULATORY ASSET	0	DSR REGULATORY ASSETS	OTHER	(57,048)	-	-	-	-	-	-	-	(57,048)
1823000 Total				(57,048)	-	-	-	-	-	-	-	(57,048)
1823700 OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Plt In Svc	SE	69,504	982	17,423	5,128	10,727	30,754	4,465	24	-
1823700 OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	1,078	15	270	80	166	477	69	0	-
1823700 OTH REGA-ENERGY WEST	186805	Reg Asset-Deer Creek-CWIP	SE	3,960	56	993	292	611	1,752	254	1	-
1823700 OTH REGA-ENERGY WEST	186806	Reg Asset-Deer Creek-PS&I	SE	1,614	23	405	119	249	714	104	1	-
1823700 OTH REGA-ENERGY WEST	186811	Reg Asset-Deer Creek Sale-EPIS	SE	9,902	140	2,482	731	1,528	4,382	636	3	-
1823700 OTH REGA-ENERGY WEST	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	399	-	399	-	-	-	-	-	-
1823700 OTH REGA-ENERGY WEST	186815	Reg Asset-Deer Creek Sale-CWIP	SE	94	1	23	7	14	41	6	0	-
1823700 OTH REGA-ENERGY WEST	186816	Contra RA-DCM PP&E-To Joint Owners	SE	(4,699)	(66)	(1,178)	(347)	(725)	(2,079)	(302)	(2)	-
1823700 OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	1,223	1,223	-	-	-	-	-	-	-
1823700 OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	(2,032)	-	(2,032)	-	-	-	-	-	-
1823700 OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	SE	(79,015)	(1,117)	(19,808)	(5,830)	(12,196)	(34,963)	(5,076)	(27)	-
1823700 OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	281	-	-	-	-	281	-	-	-
1823700 OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WA	5,486	-	-	5,486	-	-	-	-	-
1823700 OTH REGA-ENERGY WEST	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	814	-	-	-	814	-	-	-	-
1823700 OTH REGA-ENERGY WEST	186820	Reg Asset-Deer Creek Mine ARO	SE	6,682	94	1,675	493	1,031	2,957	429	2	-
1823700 OTH REGA-ENERGY WEST	186825	Reg Asset-Deer Creek Mine M&S	SE	4,492	63	1,126	331	693	1,987	289	2	-
1823700 OTH REGA-ENERGY WEST	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	843	12	211	62	130	373	54	0	-
1823700 OTH REGA-ENERGY WEST	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	14,598	206	3,659	1,077	2,253	6,459	938	5	-
1823700 OTH REGA-ENERGY WEST	186829	Contra RA-DCM Closure-Royalties Amortz	WYU	(2,929)	-	-	-	(2,929)	-	-	-	-
1823700 OTH REGA-ENERGY WEST	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	1,612	23	404	119	249	713	104	1	-
1823700 OTH REGA-ENERGY WEST	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,770	39	694	204	428	1,226	178	1	-
1823700 OTH REGA-ENERGY WEST	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	45,112	638	11,309	3,328	6,963	19,961	2,898	15	-
1823700 OTH REGA-ENERGY WEST	186836	Contra RA-DCM Closure-To Joint Owners	SE	(3,142)	(44)	(788)	(232)	(485)	(1,390)	(202)	(1)	-
1823700 OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	OTHER	(2,316)	-	-	-	-	-	-	-	(2,316)
1823700 OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	(26,234)	-	-	-	-	(26,234)	-	-	-
1823700 OTH REGA-ENERGY WEST	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	(10,671)	-	-	-	(10,671)	-	-	-	-
1823700 OTH REGA-ENERGY WEST	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,979	42	747	220	460	1,318	191	1	-
1823700 OTH REGA-ENERGY WEST	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	(1,332)	(1,332)	-	-	-	-	-	-	-
1823700 OTH REGA-ENERGY WEST	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	(924)	-	-	-	-	(924)	-	-	-
1823700 OTH REGA-ENERGY WEST	186845	Contra Reg Asset-Deer Creek Aband-WA	WA	(5,975)	-	-	(5,975)	-	-	-	-	-
1823700 OTH REGA-ENERGY WEST	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	(376)	-	-	-	(376)	-	-	-	-
1823700 OTH REGA-ENERGY WEST	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	(1,260)	(1,260)	-	-	-	-	-	-	-
1823700 OTH REGA-ENERGY WEST	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	(2,482)	-	-	-	-	-	(2,482)	-	-
1823700 OTH REGA-ENERGY WEST	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	(9,264)	-	(9,264)	-	-	-	-	-	-
1823700 OTH REGA-ENERGY WEST	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	(4,292)	-	-	(4,292)	-	-	-	-	-
1823700 OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	(2,314)	-	-	-	-	(2,314)	-	-	-
1823700 OTH REGA-ENERGY WEST	186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	(107)	-	-	-	(107)	-	-	-	-
1823700 OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	(1,519)	-	-	-	-	-	(1,519)	-	-
1823700 OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	(8,931)	-	-	-	-	(8,931)	-	-	-
1823700 OTH REGA-ENERGY WEST	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	(419)	-	-	-	(419)	-	-	-	-
1823700 OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	(7,407)	-	-	-	-	(7,407)	-	-	-
1823700 OTH REGA-ENERGY WEST	186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	(343)	-	-	-	(343)	-	-	-	-
1823700 OTH REGA-ENERGY WEST	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	(191)	-	-	-	-	-	(191)	-	-
1823700 OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	UT	2,314	-	-	-	-	2,314	-	-	-
1823700 OTH REGA-ENERGY WEST	186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	107	-	-	-	107	-	-	-	-



Regulatory Assets (Actuals)

Year End: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	UT	8,931	-	-	-	8,931	-	-	-	
1823700	OTH REGA-ENERGY WEST	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	419	-	-	419	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	UT	7,407	-	-	-	7,407	-	-	-	
1823700	OTH REGA-ENERGY WEST	186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	343	-	-	343	-	-	-	-	
1823700	OTH REGA-ENERGY WEST	186881	Reg Asset-UMWA Pension Trust Oblig	SE	115,119	1,627	28,858	8,494	17,768	50,938	7,395	39	
1823700	OTH REGA-ENERGY WEST	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	(4,753)	-	-	-	-	-	-	(4,753)	
1823700	OTH REGA-ENERGY WEST	186895	Contra Reg Asset-UMWA Pension Trust-WA	OTHER	(8,097)	-	-	-	-	-	-	(8,097)	
1823700	Total				117,057	1,365	37,610	9,495	16,704	58,744	8,239	66	(15,165)
1823750	OTHER REG A-CHLA U4	185831	Reg Asset - Cholla Unrec Plant - CA	CA	4,408	4,408	-	-	-	-	-	-	
1823750	OTHER REG A-CHLA U4	185836	Reg Asset - Cholla Unrec Plant - WY	WYP	41,909	-	-	41,909	-	-	-	-	
1823750	OTHER REG A-CHLA U4	185864	Reg Asset-Cholla U4-Property Taxes-OR	OR	300	-	300	-	-	-	-	-	
1823750	OTHER REG A-CHLA U4	185866	Reg Asset-Cholla U4-Nonunion Severance	SG	2,700	40	704	212	383	1,199	162	1	
1823750	OTHER REG A-CHLA U4	185867	Reg Asset-Cholla U4-Safe Harbor Lease	SG	836	12	218	66	119	371	50	0	
1823750	OTHER REG A-CHLA U4	185869	Reg Asset-Cholla U4-ID-O&M/Depr Savings	IDU	(806)	-	-	-	-	(806)	-	-	
1823750	OTHER REG A-CHLA U4	185873	Contra Reg Asset-Cholla U4 Closure-OR	OR	(920)	-	(920)	-	-	-	-	-	
1823750	OTHER REG A-CHLA U4	185874	Contra Reg Asset-Cholla U4 Closure-UT	UT	(1,556)	-	-	-	(1,556)	-	-	-	
1823750	OTHER REG A-CHLA U4	185876	Contra Reg Asset-Cholla U4 Closure-WY	WYP	(517)	-	-	-	(517)	-	-	-	
1823750	Total				46,354	4,460	302	277	41,893	14	(594)	1	-
1823870	DEFERRED PENSION	187017	FAS 158 Pen Liab Adj	SO	419,696	9,454	114,150	32,126	54,967	184,441	24,472	86	-
1823870	DEFERRED PENSION	187608	Reg Asset - Pension Settlement - CA	OTHER	473	-	-	-	-	-	-	-	473
1823870	DEFERRED PENSION	187621	Reg Asset FAS - 158	SO	(12,879)	(290)	(3,503)	(986)	(1,687)	(5,660)	(751)	(3)	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	CA	(127)	(127)	-	-	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	OTHER	(137)	-	-	-	-	-	-	-	(137)
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	SO	8,323	187	2,264	637	1,090	3,658	485	2	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	UT	(3,566)	-	-	-	-	(3,566)	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WA	(660)	-	-	(660)	-	-	-	-	-
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	WYU	(1,412)	-	-	-	(1,412)	-	-	-	-
1823870	DEFERRED PENSION	187649	Reg Asset-FAS 158 Post-Ret - Reclass	SO	11,203	252	3,047	858	1,467	4,923	653	2	-
1823870	Total				420,914	9,476	115,958	31,975	54,425	183,796	24,859	88	337
1823910	ENVIR CST UNDR AMORT	102465	UTAH METALS CLEANUP	SO	234	5	64	18	31	103	14	0	-
1823910	ENVIR CST UNDR AMORT	102570	D-SM RETAIL MINOR SITES	SO	1	0	0	0	0	0	0	0	-
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	SO	4,144	93	1,127	317	543	1,821	242	1	-
1823910	ENVIR CST UNDR AMORT	103420	ASTORIA YOUNG BAY CLEANUP	SO	242	5	66	19	32	106	14	0	-
1823910	ENVIR CST UNDR AMORT	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	5,239	118	1,425	401	686	2,302	305	1	-
1823910	ENVIR CST UNDR AMORT	103440	WASHINGTON NON-DEFERRED COSTS	WA	(42)	-	-	(42)	-	-	-	-	-
1823910	ENVIR CST UNDR AMORT	103445	American Barrel (UT)	SO	352	8	96	27	46	155	21	0	-
1823910	ENVIR CST UNDR AMORT	103446	Astoria/Unocal (Downtown)	SO	1,023	23	278	78	134	450	60	0	-
1823910	ENVIR CST UNDR AMORT	103447	Bark Fork Hydro Plant (MT)	SO	379	9	103	29	50	166	22	0	-
1823910	ENVIR CST UNDR AMORT	103448	Bridger Coal Fuel Oil Spill	SO	471	11	128	36	62	207	27	0	-
1823910	ENVIR CST UNDR AMORT	103449	Bridger FGD Pond I Closure	SO	601	14	163	46	79	264	35	0	-
1823910	ENVIR CST UNDR AMORT	103450	Bridger Plant Oil Spills	SO	352	8	96	27	46	155	21	0	-
1823910	ENVIR CST UNDR AMORT	103451	Cedar Stream Plant (UT)	SO	15	0	4	1	2	7	1	0	-
1823910	ENVIR CST UNDR AMORT	103452	Dave Johnston Oil Spill	SO	661	15	180	51	87	290	39	0	-
1823910	ENVIR CST UNDR AMORT	103453	Eugene MGP (50% PCRP)	SO	307	7	83	23	40	135	18	0	-
1823910	ENVIR CST UNDR AMORT	103454	Everett MGP (2/3 PCRP)	SO	10	0	3	1	1	5	1	0	-
1823910	ENVIR CST UNDR AMORT	103455	Hunter Fuel Oil Spills	SO	66	1	18	5	9	29	4	0	-
1823910	ENVIR CST UNDR AMORT	103456	Huntington Ash Landfill	SO	685	15	186	52	90	301	40	0	-
1823910	ENVIR CST UNDR AMORT	103457	Idaho Falls Pole Yard	SO	1,306	29	355	100	171	574	76	0	-
1823910	ENVIR CST UNDR AMORT	103458	Jordan Plant Substation	SO	96	2	26	7	13	42	6	0	-
1823910	ENVIR CST UNDR AMORT	103459	Little Mountain Gas Plant	SO	383	9	104	29	50	168	22	0	-
1823910	ENVIR CST UNDR AMORT	103460	Montague Ranch (CA)	SO	48	1	13	4	6	21	3	0	-
1823910	ENVIR CST UNDR AMORT	103461	Naughton FGD Pond Closure	SO	137	3	37	10	18	60	8	0	-
1823910	ENVIR CST UNDR AMORT	103462	Ogden MGP	SO	2,414	54	656	185	316	1,061	141	0	-
1823910	ENVIR CST UNDR AMORT	103464	Powderdale Hydro Plant	SO	0	0	0	0	0	0	0	0	-



Regulatory Assets (Actuals)

Year End: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910 ENVIR CST UNDR AMORT	103465 Tacoma A St (25% PCRP)	SO	33	1	9	3	4	15	2	0	-
1823910 ENVIR CST UNDR AMORT	103466 Portland Harbor Service Ctr	SO	4,057	91	1,103	311	531	1,783	237	1	-
1823910 ENVIR CST UNDR AMORT	103467 Wyodak Fuel Oil Spill	SO	75	2	20	6	10	33	4	0	-
1823910 ENVIR CST UNDR AMORT	103585 CLINE FALLS-HYDRO	SO	38	1	10	3	5	17	2	0	-
1823910 ENVIR CST UNDR AMORT	103737 Geneva Rock Bldg - Hunter Plant	SO	12	0	3	1	2	5	1	0	-
1823910 ENVIR CST UNDR AMORT	103851 Alturas Service Center (CA)	SO	4	0	1	0	0	2	0	0	-
1823910 ENVIR CST UNDR AMORT	103852 Pendleton Service Center (OR)	SO	2	0	1	0	0	1	0	0	-
1823910 ENVIR CST UNDR AMORT	103853 Sunnyside Service Center (WA)	SO	0	0	0	0	0	0	0	0	-
1823910 ENVIR CST UNDR AMORT	103940 D-SM Retail Minor Sites - RMP - 2012	SO	62	1	17	5	8	27	4	0	-
1823910 ENVIR CST UNDR AMORT	103941 D-SM Retail Minor Sites - RMP - 2013	SO	147	3	40	11	19	65	9	0	-
1823910 ENVIR CST UNDR AMORT	103942 D-SM Retail Minor Sites - RMP - 2014	SO	336	8	91	26	44	148	20	0	-
1823910 ENVIR CST UNDR AMORT	103948 WASHINGTON NON-DEFERRED COSTS-SPPC PACIF	WA	(87)	-	-	(87)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	103949 WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY	WA	(69)	-	-	(69)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	103950 WASHINGTON NON-DEFERRED COSTS-REMEDATIO	WA	(88)	-	-	(88)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	103951 WASHINGTON NON-DEFERRED COSTS-REMEDATIO	WA	(360)	-	-	(360)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	103952 WASHINGTON NON-DEFERRED COSTS-REMEDATIO	WA	(85)	-	-	(85)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	103953 Wash Non-Def Costs - SPPC - RMP - 2012	WA	(24)	-	-	(24)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	103954 Wash Non-Def Costs - SPPC - RMP - 2013	WA	(57)	-	-	(57)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	103955 Wash Non-Def Costs - SPPC - RMP - 2014	WA	(152)	-	-	(152)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	103961 D-SM RETAIL MINOR SITES - RMP	SO	3,319	75	903	254	435	1,459	194	1	-
1823910 ENVIR CST UNDR AMORT	104072 FREEPORT SUBSTATION	SO	54	1	15	4	7	24	3	0	-
1823910 ENVIR CST UNDR AMORT	104108 Bors Property (OR) - 2016	SO	13	0	4	1	2	6	1	0	-
1823910 ENVIR CST UNDR AMORT	104112 Carbon Ash Spill (UT) - 2016	SO	2,628	59	715	201	344	1,155	153	1	-
1823910 ENVIR CST UNDR AMORT	104144 Naughton Oil Spill	SO	16	0	4	1	2	7	1	0	-
1823910 ENVIR CST UNDR AMORT	104175 Ririe Substation	SO	8	0	2	1	1	3	0	0	-
1823910 ENVIR CST UNDR AMORT	104197 Bridger Plant - FGD Pond 1	SO	450	10	122	34	59	198	26	0	-
1823910 ENVIR CST UNDR AMORT	104198 Bridger Plant - FGD Pond 2	SO	21	0	6	2	3	9	1	0	-
1823910 ENVIR CST UNDR AMORT	104199 Naughton Plant - FGD Pond 1	SO	372	8	101	29	49	164	22	0	-
1823910 ENVIR CST UNDR AMORT	104200 Naughton Plant - FGD Pond 2	SO	691	16	188	53	90	303	40	0	-
1823910 ENVIR CST UNDR AMORT	104201 Huntington Plant Ash Landfill	SO	229	5	62	18	30	101	13	0	-
1823910 ENVIR CST UNDR AMORT	104202 Dave Johnston Pond 4A & 4B	SO	1,519	34	413	116	199	668	89	0	-
1823910 ENVIR CST UNDR AMORT	104203 Colstrip Pond	SO	1,543	35	420	118	202	678	90	0	-
1823910 ENVIR CST UNDR AMORT	104204 Cholla Ash-Flyash Pond	SO	39	1	11	3	5	17	2	0	-
1823910 ENVIR CST UNDR AMORT	104206 Naughton South Ash Pond	SO	61	1	17	5	8	27	4	0	-
1823910 ENVIR CST UNDR AMORT	104210 American Barrel (UT)-WA	WA	(14)	-	-	(14)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104211 Astoria/Unocal (Downtown)-WA	WA	(48)	-	-	(48)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104212 ASTORIA YOUNGS BAY CLEANUP-WA	WA	(8)	-	-	(8)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104213 Big Fork Hydro Plant (MT)-WA	WA	(9)	-	-	(9)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104214 Bors Property (OR) - WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104215 Bridger Coal Fuel Oil Spill - WA	WA	(22)	-	-	(22)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104216 Bridger FGD Pond 1 Closure-WA	WA	(21)	-	-	(21)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104218 Bridger Plant - FGD Pond 1-WA	WA	(34)	-	-	(34)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104219 Bridger Plant - FGD Pond 2-WA	WA	(1)	-	-	(1)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104220 Bridger Plant Oil Spills-2018	WA	(12)	-	-	(12)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104221 Carbon Ash Spill (UT) - WA	WA	(46)	-	-	(46)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104222 Cedar Steam - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104223 Colstrip Pond - WA	WA	(105)	-	-	(105)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104224 Cholla Ash - WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104225 DJ Oil Spill - WA	WA	(8)	-	-	(8)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104226 DJ 4A&4B - WA	WA	(103)	-	-	(103)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104227 Eugene MGP (50%PCRP) - WA	WA	(17)	-	-	(17)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104228 Everett MGP (2/3 PCRP) - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104229 Hunter Plant - WA	WA	(21)	-	-	(21)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104230 Huntington Ash- WA	WA	(39)	-	-	(39)	-	-	-	-	-



Regulatory Assets (Actuals)

Year End: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910 ENVIR CST UNDR AMORT	104231	Idaho Falls Pole Yard- WA	WA	(54)	-	-	(54)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104232	Jordan Plant Substation- WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104233	Montague Ranch - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104234	Naughton Plant FGDP 1- WA	WA	(26)	-	-	(26)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104235	Naughton Plant FGDP 2 - WA	WA	(47)	-	-	(47)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104236	Naughton Plant FGDP Closure - WA	WA	(4)	-	-	(4)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104237	Naughton Oil Spill - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104239	Naughton South Ash Pond - WA	WA	(4)	-	-	(4)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104240	Ogden MGP - WA	WA	(72)	-	-	(72)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104241	Olympia - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104242	Portland Harbor Srce Cntrl - WA	WA	(201)	-	-	(201)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104244	Silver Bell/Telluride - WA	WA	(174)	-	-	(174)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104245	Tacoma A St. (25% PCRP) - WA	WA	(2)	-	-	(2)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104246	Utah Metal East - WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104247	Wyodak Oil Spill - WA	WA	(3)	-	-	(3)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104248	Hunter Fuel Oil Spill-WA	WA	(0)	-	-	(0)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104268	Rocky Mountain - WA	WA	(154)	-	-	(154)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104269	Pac Power - WA	WA	(190)	-	-	(190)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104296	NTO Parking Lot-Asbestos 2018	SO	162	4	44	12	21	71	9	0	-
1823910 ENVIR CST UNDR AMORT	104297	NTO Parking Lot Asbestos - WA 2018	WA	(12)	-	-	(12)	-	-	-	-	-
1823910 ENVIR CST UNDR AMORT	104394	Klamath Falls	SO	431	10	117	33	56	190	25	0	-
1823910 ENVIR CST UNDR AMORT	104399	Portland Harbor Service Insurance	SO	(890)	(20)	(242)	(68)	(117)	(391)	(52)	(0)	-
1823910 Total				32,180	779	9,411	228	4,531	15,205	2,017	7	-
1823920 DSR COSTS AMORTIZED	0	DSR COST AMORT	OTHER	273,786	-	-	-	-	-	-	-	273,786
1823920 DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	-	-	-	-	-	-	-	5,065
1823920 DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	-	-	-	-	-	-	-	26,337
1823920 DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	-	-	-	-	-	-	-	10,718
1823920 DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	-	-	-	-	-	-	-	14
1823920 DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	-	-	-	-	-	-	-	788
1823920 DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	-	-	-	-	-	-	-	13
1823920 DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	-	-	-	-	-	-	-	624
1823920 DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	-	-	-	-	-	-	-	88
1823920 DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	11,185	-	-	-	-	-	-	-	11,185
1823920 DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	-	-	-	-	-	-	-	2
1823920 DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	-	-	-	-	-	-	-	162
1823920 DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	-	-	-	-	-	-	-	22
1823920 DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	-	-	-	-	-	-	-	41
1823920 DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	-	-	-	-	-	-	-	1,183
1823920 DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	-	-	-	-	-	-	-	24
1823920 DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	(114,872)	-	-	-	-	-	-	-	(114,872)
1823920 DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	-	-	-	-	-	-	-	1,280
1823920 DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	-	-	-	-	-	-	-	1,353
1823920 DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	-	-	-	-	-	-	-	4,202
1823920 DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	-	-	-	-	-	-	-	848
1823920 DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	-	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	-	-	-	-	-	-	-	498
1823920 DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	-	-	-	-	-	-	-	82
1823920 DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	-	-	-	-	-	-	-	527
1823920 DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	-	-	-	-	-	-	-	18
1823920 DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	-	-	-	-	-	-	-	71
1823920 DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	-	-	-	-	-	-	-	115
1823920 DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	-	-	-	-	-	-	-	28
1823920 DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,807	-	-	-	-	-	-	-	3,807
1823920 DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	-	-	-	-	-	-	-	24



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920 DSR COSTS AMORTIZED	102213 REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	-	-	-	-	-	-	-	1,509
1823920 DSR COSTS AMORTIZED	102214 REFRIGERATOR RECYCLING PGM - WA	OTHER	3,675	-	-	-	-	-	-	-	3,675
1823920 DSR COSTS AMORTIZED	102223 A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	-	-	-	-	-	-	-	460
1823920 DSR COSTS AMORTIZED	102225 AIR CONDITIONING - UT 2003	OTHER	2,564	-	-	-	-	-	-	-	2,564
1823920 DSR COSTS AMORTIZED	102226 COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	-	-	-	-	-	-	-	1,187
1823920 DSR COSTS AMORTIZED	102227 COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	-	-	-	-	-	-	-	895
1823920 DSR COSTS AMORTIZED	102228 COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	-	-	-	-	-	-	-	13
1823920 DSR COSTS AMORTIZED	102229 ENERGY FINANSWER - UT 2003	OTHER	1,542	-	-	-	-	-	-	-	1,542
1823920 DSR COSTS AMORTIZED	102230 INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	-	-	-	-	-	-	-	1,658
1823920 DSR COSTS AMORTIZED	102231 INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	-	-	-	-	-	-	-	191
1823920 DSR COSTS AMORTIZED	102232 INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	-	-	-	-	-	-	-	14
1823920 DSR COSTS AMORTIZED	102233 POWER FORWARD - UT 2003	OTHER	(27)	-	-	-	-	-	-	-	(27)
1823920 DSR COSTS AMORTIZED	102245 CA REVENUE RECOVERY - BALANCING ACCT	OTHER	(0)	-	-	-	-	-	-	-	(0)
1823920 DSR COSTS AMORTIZED	102327 COMMERCIAL SELF-DIRECT UT 2003	OTHER	4	-	-	-	-	-	-	-	4
1823920 DSR COSTS AMORTIZED	102328 INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7	-	-	-	-	-	-	-	7
1823920 DSR COSTS AMORTIZED	102336 LOW INCOME - UTAH - 2004	OTHER	22	-	-	-	-	-	-	-	22
1823920 DSR COSTS AMORTIZED	102337 REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581	-	-	-	-	-	-	-	3,581
1823920 DSR COSTS AMORTIZED	102338 AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910	-	-	-	-	-	-	-	2,910
1823920 DSR COSTS AMORTIZED	102339 AIR CONDITIONING - UT 2004	OTHER	3,026	-	-	-	-	-	-	-	3,026
1823920 DSR COSTS AMORTIZED	102340 COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547	-	-	-	-	-	-	-	1,547
1823920 DSR COSTS AMORTIZED	102341 COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	285	-	-	-	-	-	-	-	285
1823920 DSR COSTS AMORTIZED	102342 COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823920 DSR COSTS AMORTIZED	102343 ENERGY FINANSWER - UT 2004	OTHER	1,227	-	-	-	-	-	-	-	1,227
1823920 DSR COSTS AMORTIZED	102344 INDUSTRIAL FINANSWER - UT 2004	OTHER	2,562	-	-	-	-	-	-	-	2,562
1823920 DSR COSTS AMORTIZED	102345 INDUSTRIAL RETROFIT - UT 2004	OTHER	230	-	-	-	-	-	-	-	230
1823920 DSR COSTS AMORTIZED	102346 INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51	-	-	-	-	-	-	-	51
1823920 DSR COSTS AMORTIZED	102347 POWER FORWARD - UT 2004	OTHER	54	-	-	-	-	-	-	-	54
1823920 DSR COSTS AMORTIZED	102348 COMMERCIAL SELF-DIRECT - UT 2004	OTHER	89	-	-	-	-	-	-	-	89
1823920 DSR COSTS AMORTIZED	102349 INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129	-	-	-	-	-	-	-	129
1823920 DSR COSTS AMORTIZED	102443 ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	561	-	-	-	-	-	-	-	561
1823920 DSR COSTS AMORTIZED	102444 RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76	-	-	-	-	-	-	-	76
1823920 DSR COSTS AMORTIZED	102458 COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,257	-	-	-	-	-	-	-	9,257
1823920 DSR COSTS AMORTIZED	102459 INDUSTRIAL FINANSWER EXPRESS - WASHINGTO	OTHER	3,275	-	-	-	-	-	-	-	3,275
1823920 DSR COSTS AMORTIZED	102460 COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	446	-	-	-	-	-	-	-	446
1823920 DSR COSTS AMORTIZED	102461 INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146	-	-	-	-	-	-	-	146
1823920 DSR COSTS AMORTIZED	102462 UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	(587,832)	-	-	-	-	-	-	-	(587,832)
1823920 DSR COSTS AMORTIZED	102502 RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	-	-	-	-	-	-	-	2
1823920 DSR COSTS AMORTIZED	102503 C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	23	-	-	-	-	-	-	-	23
1823920 DSR COSTS AMORTIZED	102532 LOW INCOME - UTAH - 2005	OTHER	48	-	-	-	-	-	-	-	48
1823920 DSR COSTS AMORTIZED	102533 REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306	-	-	-	-	-	-	-	3,306
1823920 DSR COSTS AMORTIZED	102534 A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	-	-	-	-	-	-	-	3,060
1823920 DSR COSTS AMORTIZED	102535 AIR CONDITIONING - UTAH - 2005	OTHER	2,347	-	-	-	-	-	-	-	2,347
1823920 DSR COSTS AMORTIZED	102536 COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	-	-	-	-	-	-	-	65
1823920 DSR COSTS AMORTIZED	102537 COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	-	-	-	-	-	-	-	223
1823920 DSR COSTS AMORTIZED	102539 ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	-	-	-	-	-	-	-	1,476
1823920 DSR COSTS AMORTIZED	102540 INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	-	-	-	-	-	-	-	3,485
1823920 DSR COSTS AMORTIZED	102541 INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	-	-	-	-	-	-	-	60
1823920 DSR COSTS AMORTIZED	102543 POWER FORWARD - UTAH - 2005	OTHER	50	-	-	-	-	-	-	-	50
1823920 DSR COSTS AMORTIZED	102544 COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	-	-	-	-	-	-	-	67
1823920 DSR COSTS AMORTIZED	102545 INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	-	-	-	-	-	-	-	103
1823920 DSR COSTS AMORTIZED	102546 RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	-	-	-	-	-	-	-	944
1823920 DSR COSTS AMORTIZED	102547 COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	-	-	-	-	-	-	-	1,967
1823920 DSR COSTS AMORTIZED	102548 INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	-	-	-	-	-	-	-	421
1823920 DSR COSTS AMORTIZED	102549 RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	-	-	-	-	-	-	-	105



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	36	-	-	-	-	-	36
1823920	DSR COSTS AMORTIZED	102556	1823920/102556	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	53	-	-	-	-	-	53
1823920	DSR COSTS AMORTIZED	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	102706	LOW INCOME-UTAH-2006	OTHER	119	-	-	-	-	-	119
1823920	DSR COSTS AMORTIZED	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,752	-	-	-	-	-	3,752
1823920	DSR COSTS AMORTIZED	102708	A/C LOAD CONTROL-RESIDENTIAL-UTAH-2006	OTHER	8,624	-	-	-	-	-	8,624
1823920	DSR COSTS AMORTIZED	102709	AIR CONDITIONING-UTAH-2006	OTHER	1,499	-	-	-	-	-	1,499
1823920	DSR COSTS AMORTIZED	102712	ENERGY FINANSWER-UTAH-2006	OTHER	2,187	-	-	-	-	-	2,187
1823920	DSR COSTS AMORTIZED	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,748	-	-	-	-	-	2,748
1823920	DSR COSTS AMORTIZED	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	65	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	122	-	-	-	-	-	122
1823920	DSR COSTS AMORTIZED	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848	-	-	-	-	-	1,848
1823920	DSR COSTS AMORTIZED	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,469	-	-	-	-	-	2,469
1823920	DSR COSTS AMORTIZED	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	536	-	-	-	-	-	536
1823920	DSR COSTS AMORTIZED	102722	RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	211	-	-	-	-	-	211
1823920	DSR COSTS AMORTIZED	102723	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	8	-	-	-	-	-	8
1823920	DSR COSTS AMORTIZED	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	241	-	-	-	-	-	241
1823920	DSR COSTS AMORTIZED	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240	-	-	-	-	-	15,240
1823920	DSR COSTS AMORTIZED	102767	DSR COSTS BEING AMORTIZED	OTHER	(44,183)	-	-	-	-	-	(44,183)
1823920	DSR COSTS AMORTIZED	102796	DSR COSTS BEING AMORTIZED	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982	-	-	-	-	-	5,982
1823920	DSR COSTS AMORTIZED	102820	AIR CONDITIONING - UTAH - 2007	OTHER	883	-	-	-	-	-	883
1823920	DSR COSTS AMORTIZED	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	1,952	-	-	-	-	-	1,952
1823920	DSR COSTS AMORTIZED	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369	-	-	-	-	-	3,369
1823920	DSR COSTS AMORTIZED	102823	LOW INCOME - UTAH - 2007	OTHER	117	-	-	-	-	-	117
1823920	DSR COSTS AMORTIZED	102824	POWER FORWARD - UTAH - 2007	OTHER	50	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	-	-	-	-	-	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	-	-	-	-	-	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	-	-	-	-	-	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	-	-	-	-	-	1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	-	-	-	-	-	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	-	-	-	-	-	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	-	-	-	-	-	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	-	-	-	-	-	277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	-	-	-	-	-	3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	-	-	-	-	-	7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	-	-	-	-	-	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	-	-	-	-	-	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	-	-	-	-	-	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	-	-	-	-	-	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	-	-	-	-	-	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	-	-	-	-	-	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	-	-	-	-	-	1,664
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	-	-	-	-	-	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	-	-	-	-	-	1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	-	-	-	-	-	1,053
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	-	-	-	-	-	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	-	-	-	-	-	762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	-	-	-	-	-	7,817



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920 DSR COSTS AMORTIZED	102964 CALIFORNIA DSM EXPENSE - 2009	OTHER	0	-	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	102976 A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	-	-	-	-	-	-	-	9,817
1823920 DSR COSTS AMORTIZED	102977 AIR CONDITIONING - UTAH - 2009	OTHER	500	-	-	-	-	-	-	-	500
1823920 DSR COSTS AMORTIZED	102978 ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	-	-	-	-	-	-	-	2,532
1823920 DSR COSTS AMORTIZED	102979 INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	-	-	-	-	-	-	-	5,215
1823920 DSR COSTS AMORTIZED	102980 LOW INCOME - UTAH - 2009	OTHER	162	-	-	-	-	-	-	-	162
1823920 DSR COSTS AMORTIZED	102981 POWER FORWARD - UTAH - 2009	OTHER	50	-	-	-	-	-	-	-	50
1823920 DSR COSTS AMORTIZED	102982 REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	-	-	-	-	-	-	-	2,339
1823920 DSR COSTS AMORTIZED	102983 COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	-	-	-	-	-	-	-	53
1823920 DSR COSTS AMORTIZED	102984 INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	-	-	-	-	-	-	-	72
1823920 DSR COSTS AMORTIZED	102985 RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	-	-	-	-	-	-	-	1,446
1823920 DSR COSTS AMORTIZED	102986 COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	-	-	-	-	-	-	-	3,258
1823920 DSR COSTS AMORTIZED	102987 INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	-	-	-	-	-	-	-	776
1823920 DSR COSTS AMORTIZED	102988 RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	-	-	-	-	-	-	-	947
1823920 DSR COSTS AMORTIZED	102990 IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	-	-	-	-	-	-	-	2,732
1823920 DSR COSTS AMORTIZED	102991 HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	-	-	-	-	-	-	-	25,439
1823920 DSR COSTS AMORTIZED	102992 ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	-	-	-	-	-	-	-	21
1823920 DSR COSTS AMORTIZED	102993 INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	-	-	-	-	-	-	-	96
1823920 DSR COSTS AMORTIZED	102995 REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	-	-	-	-	-	-	-	140
1823920 DSR COSTS AMORTIZED	102996 HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	-	-	-	-	-	-	-	439
1823920 DSR COSTS AMORTIZED	102997 LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	-	-	-	-	-	-	-	86
1823920 DSR COSTS AMORTIZED	102998 COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	-	-	-	-	-	-	-	139
1823920 DSR COSTS AMORTIZED	102999 INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	-	-	-	-	-	-	-	59
1823920 DSR COSTS AMORTIZED	103000 SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	-	-	-	-	-	-	-	5
1823920 DSR COSTS AMORTIZED	103001 SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	-	-	-	-	-	-	-	12
1823920 DSR COSTS AMORTIZED	103003 MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	-	-	-	-	-	-	-	2
1823920 DSR COSTS AMORTIZED	103004 MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	-	-	-	-	-	-	-	2
1823920 DSR COSTS AMORTIZED	103005 COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	-	-	-	-	-	-	-	236
1823920 DSR COSTS AMORTIZED	103006 INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	-	-	-	-	-	-	-	34
1823920 DSR COSTS AMORTIZED	103007 ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	-	-	-	-	-	-	-	40
1823920 DSR COSTS AMORTIZED	103008 INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	-	-	-	-	-	-	-	34
1823920 DSR COSTS AMORTIZED	103012 WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	(10,759)	-	-	-	-	-	-	-	(10,759)
1823920 DSR COSTS AMORTIZED	103013 WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	(10,609)	-	-	-	-	-	-	-	(10,609)
1823920 DSR COSTS AMORTIZED	103014 WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	(10,192)	-	-	-	-	-	-	-	(10,192)
1823920 DSR COSTS AMORTIZED	103031 OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	-	-	-	-	-	-	-	571
1823920 DSR COSTS AMORTIZED	103059 CALIFORNIA DSM EXPENSE - 2010	OTHER	0	-	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	103071 A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	-	-	-	-	-	-	-	4,836
1823920 DSR COSTS AMORTIZED	103072 AIR CONDITIONING - UTAH - 2010	OTHER	1,490	-	-	-	-	-	-	-	1,490
1823920 DSR COSTS AMORTIZED	103073 ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	-	-	-	-	-	-	-	3,246
1823920 DSR COSTS AMORTIZED	103074 INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	-	-	-	-	-	-	-	4,524
1823920 DSR COSTS AMORTIZED	103075 LOW INCOME - UTAH - 2010	OTHER	258	-	-	-	-	-	-	-	258
1823920 DSR COSTS AMORTIZED	103076 POWER FORWARD - UTAH # 2010	OTHER	50	-	-	-	-	-	-	-	50
1823920 DSR COSTS AMORTIZED	103077 REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,370	-	-	-	-	-	-	-	2,370
1823920 DSR COSTS AMORTIZED	103078 COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	-	-	-	-	-	-	-	187
1823920 DSR COSTS AMORTIZED	103079 INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330	-	-	-	-	-	-	-	330
1823920 DSR COSTS AMORTIZED	103080 RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	-	-	-	-	-	-	-	2,605
1823920 DSR COSTS AMORTIZED	103081 COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107	-	-	-	-	-	-	-	4,107
1823920 DSR COSTS AMORTIZED	103082 INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	-	-	-	-	-	-	-	1,019
1823920 DSR COSTS AMORTIZED	103083 RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986	-	-	-	-	-	-	-	986
1823920 DSR COSTS AMORTIZED	103085 IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	-	-	-	-	-	-	-	2,513
1823920 DSR COSTS AMORTIZED	103086 HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,876	-	-	-	-	-	-	-	16,876
1823920 DSR COSTS AMORTIZED	103087 OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	-	-	-	-	-	-	-	1,485
1823920 DSR COSTS AMORTIZED	103089 ENERGY FINANSWER-WY-2010 CAT3	OTHER	11	-	-	-	-	-	-	-	11
1823920 DSR COSTS AMORTIZED	103090 INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	-	-	-	-	-	-	-	669



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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103092	REFRIGERATOR RECYCLING-WY-2010 CAT1	OTHER	176	-	-	-	-	-	176
1823920	DSR COSTS AMORTIZED	103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	-	-	-	-	-	740
1823920	DSR COSTS AMORTIZED	103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49	-	-	-	-	-	49
1823920	DSR COSTS AMORTIZED	103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	65	-	-	-	-	-	65
1823920	DSR COSTS AMORTIZED	103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127	-	-	-	-	-	127
1823920	DSR COSTS AMORTIZED	103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103098	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	12	-	-	-	-	-	12
1823920	DSR COSTS AMORTIZED	103099	COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	587	-	-	-	-	-	587
1823920	DSR COSTS AMORTIZED	103100	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	55	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186	-	-	-	-	-	186
1823920	DSR COSTS AMORTIZED	103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125	-	-	-	-	-	125
1823920	DSR COSTS AMORTIZED	103103	Check Disb-Wires/ACH in Clearing - BT	OTHER	1	-	-	-	-	-	1
1823920	DSR COSTS AMORTIZED	103104	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103137	Company Initiatives DEI Study- Washington	OTHER	724	-	-	-	-	-	724
1823920	DSR COSTS AMORTIZED	103163	Commercial Direct Install - Utah - 2011	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103164	Commercial Curtailment - Utah - 2011	OTHER	30	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103165	Commercial Direct Install - Washington	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103169	Commercial Curtailment - Oregon	OTHER	27	-	-	-	-	-	27
1823920	DSR COSTS AMORTIZED	103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498	-	-	-	-	-	6,498
1823920	DSR COSTS AMORTIZED	103182	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	-	-	-	-	-	1,305
1823920	DSR COSTS AMORTIZED	103183	ENERGY FINANSWER - UTAH - 2011	OTHER	3,647	-	-	-	-	-	3,647
1823920	DSR COSTS AMORTIZED	103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	-	-	-	-	-	5,016
1823920	DSR COSTS AMORTIZED	103185	LOW INCOME - UTAH - 2011	OTHER	255	-	-	-	-	-	255
1823920	DSR COSTS AMORTIZED	103186	Power Forward - Utah - 2011	OTHER	0	-	-	-	-	-	0
1823920	DSR COSTS AMORTIZED	103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880	-	-	-	-	-	1,880
1823920	DSR COSTS AMORTIZED	103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	-	-	-	-	-	126
1823920	DSR COSTS AMORTIZED	103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	240	-	-	-	-	-	240
1823920	DSR COSTS AMORTIZED	103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	-	-	-	-	-	3,071
1823920	DSR COSTS AMORTIZED	103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,607	-	-	-	-	-	4,607
1823920	DSR COSTS AMORTIZED	103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	-	-	-	-	-	1,233
1823920	DSR COSTS AMORTIZED	103193	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	-	-	-	-	-	411
1823920	DSR COSTS AMORTIZED	103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	-	-	-	-	-	2,513
1823920	DSR COSTS AMORTIZED	103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,360	-	-	-	-	-	11,360
1823920	DSR COSTS AMORTIZED	103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	-	-	-	-	-	1,437
1823920	DSR COSTS AMORTIZED	103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	-	-	-	-	-	30
1823920	DSR COSTS AMORTIZED	103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433	-	-	-	-	-	433
1823920	DSR COSTS AMORTIZED	103202	REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	183	-	-	-	-	-	183
1823920	DSR COSTS AMORTIZED	103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,070	-	-	-	-	-	1,070
1823920	DSR COSTS AMORTIZED	103204	Low-Income Weatherztn - WY 2011 CAT1	OTHER	42	-	-	-	-	-	42
1823920	DSR COSTS AMORTIZED	103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102	-	-	-	-	-	102
1823920	DSR COSTS AMORTIZED	103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	-	-	-	-	-	168
1823920	DSR COSTS AMORTIZED	103207	Self Direct - Commercial -WY-2011 CAT3	OTHER	6	-	-	-	-	-	6
1823920	DSR COSTS AMORTIZED	103208	Self Direct -Industrial -WY-2011 CAT3	OTHER	268	-	-	-	-	-	268
1823920	DSR COSTS AMORTIZED	103209	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894	-	-	-	-	-	894
1823920	DSR COSTS AMORTIZED	103210	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55	-	-	-	-	-	55
1823920	DSR COSTS AMORTIZED	103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	51	-	-	-	-	-	51
1823920	DSR COSTS AMORTIZED	103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	98	-	-	-	-	-	98
1823920	DSR COSTS AMORTIZED	103213	Self Direct - Commercial WY-2011 CAT2	OTHER	3	-	-	-	-	-	3
1823920	DSR COSTS AMORTIZED	103214	Self Direct -Industrial WY-2011 CAT2	OTHER	11	-	-	-	-	-	11
1823920	DSR COSTS AMORTIZED	103277	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	1,308	-	-	-	-	-	1,308
1823920	DSR COSTS AMORTIZED	103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	388	-	-	-	-	-	388
1823920	DSR COSTS AMORTIZED	103291	Portfolio -WY-2011 Cat4	OTHER	266	-	-	-	-	-	266
1823920	DSR COSTS AMORTIZED	103292	Portfolio - Washington	OTHER	3,296	-	-	-	-	-	3,296



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920 DSR COSTS AMORTIZED	103293	Energy Storage Demonstration Project -UT	OTHER	7	-	-	-	-	-	-	7
1823920 DSR COSTS AMORTIZED	103295	Outreach And Communication-WY-2011	OTHER	1	-	-	-	-	-	-	1
1823920 DSR COSTS AMORTIZED	103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	0	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	103300	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75	-	-	-	-	-	-	75
1823920 DSR COSTS AMORTIZED	103301	PORTFOLIO -WY-2011 CAT3	OTHER	74	-	-	-	-	-	-	74
1823920 DSR COSTS AMORTIZED	103302	PORTFOLIO -WY-2011 CAT3	OTHER	110	-	-	-	-	-	-	110
1823920 DSR COSTS AMORTIZED	103308	Home Energy Reporting -OPower -WA 2011	OTHER	1,292	-	-	-	-	-	-	1,292
1823920 DSR COSTS AMORTIZED	103311	CALIFORNIA DSM EXPENSE - 2012	OTHER	0	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	103324	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,794	-	-	-	-	-	-	5,794
1823920 DSR COSTS AMORTIZED	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,470	-	-	-	-	-	-	1,470
1823920 DSR COSTS AMORTIZED	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,899	-	-	-	-	-	-	6,899
1823920 DSR COSTS AMORTIZED	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,935	-	-	-	-	-	-	2,935
1823920 DSR COSTS AMORTIZED	103328	LOW INCOME - UTAH - 2012	OTHER	177	-	-	-	-	-	-	177
1823920 DSR COSTS AMORTIZED	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,474	-	-	-	-	-	-	1,474
1823920 DSR COSTS AMORTIZED	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	172	-	-	-	-	-	-	172
1823920 DSR COSTS AMORTIZED	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	429	-	-	-	-	-	-	429
1823920 DSR COSTS AMORTIZED	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943	-	-	-	-	-	-	1,943
1823920 DSR COSTS AMORTIZED	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221	-	-	-	-	-	-	6,221
1823920 DSR COSTS AMORTIZED	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280	-	-	-	-	-	-	1,280
1823920 DSR COSTS AMORTIZED	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	460	-	-	-	-	-	-	460
1823920 DSR COSTS AMORTIZED	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,097	-	-	-	-	-	-	2,097
1823920 DSR COSTS AMORTIZED	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113	-	-	-	-	-	-	11,113
1823920 DSR COSTS AMORTIZED	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836	-	-	-	-	-	-	1,836
1823920 DSR COSTS AMORTIZED	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	0	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	(30)	-	-	-	-	-	-	(30)
1823920 DSR COSTS AMORTIZED	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6	-	-	-	-	-	-	6
1823920 DSR COSTS AMORTIZED	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21	-	-	-	-	-	-	21
1823920 DSR COSTS AMORTIZED	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534	-	-	-	-	-	-	534
1823920 DSR COSTS AMORTIZED	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	20	-	-	-	-	-	-	20
1823920 DSR COSTS AMORTIZED	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606	-	-	-	-	-	-	606
1823920 DSR COSTS AMORTIZED	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	169	-	-	-	-	-	-	169
1823920 DSR COSTS AMORTIZED	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	904	-	-	-	-	-	-	904
1823920 DSR COSTS AMORTIZED	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31	-	-	-	-	-	-	31
1823920 DSR COSTS AMORTIZED	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	143	-	-	-	-	-	-	143
1823920 DSR COSTS AMORTIZED	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	170	-	-	-	-	-	-	170
1823920 DSR COSTS AMORTIZED	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	4	-	-	-	-	-	-	4
1823920 DSR COSTS AMORTIZED	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60	-	-	-	-	-	-	60
1823920 DSR COSTS AMORTIZED	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203	-	-	-	-	-	-	1,203
1823920 DSR COSTS AMORTIZED	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58	-	-	-	-	-	-	58
1823920 DSR COSTS AMORTIZED	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59	-	-	-	-	-	-	59
1823920 DSR COSTS AMORTIZED	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	205	-	-	-	-	-	-	205
1823920 DSR COSTS AMORTIZED	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	1
1823920 DSR COSTS AMORTIZED	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	1
1823920 DSR COSTS AMORTIZED	103363	PORTFOLIO WY-2012 CAT1	OTHER	33	-	-	-	-	-	-	33
1823920 DSR COSTS AMORTIZED	103364	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	155	-	-	-	-	-	-	155
1823920 DSR COSTS AMORTIZED	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	-	-	-	-	-	-	1
1823920 DSR COSTS AMORTIZED	103366	AGRICULTURAL FINANSWER EXP WY-2012 CAT3	OTHER	0	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	103367	PORTFOLIO WY-2012 CAT2	OTHER	35	-	-	-	-	-	-	35
1823920 DSR COSTS AMORTIZED	103368	PORTFOLIO WY-2012 CAT3	OTHER	30	-	-	-	-	-	-	30
1823920 DSR COSTS AMORTIZED	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	(27)	-	-	-	-	-	-	(27)
1823920 DSR COSTS AMORTIZED	103493	U of Utah Student Energy Sponsorship- UT	OTHER	8	-	-	-	-	-	-	8
1823920 DSR COSTS AMORTIZED	103496	PORTFOLIO - IDAHO	OTHER	2	-	-	-	-	-	-	2
1823920 DSR COSTS AMORTIZED	103497	PORTFOLIO - UTAH	OTHER	42	-	-	-	-	-	-	42
1823920 DSR COSTS AMORTIZED	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	-	-	-	-	-	-	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920 DSR COSTS AMORTIZED	103846	PORTFOLIO - IDAHO 2013	OTHER	38	-	-	-	-	-	-	38
1823920 DSR COSTS AMORTIZED	103847	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293	-	-	-	-	-	-	10,293
1823920 DSR COSTS AMORTIZED	103848	AIR CONDITIONING - UTAH - 2013	OTHER	66	-	-	-	-	-	-	66
1823920 DSR COSTS AMORTIZED	103849	ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	-	-	-	-	-	-	1,445
1823920 DSR COSTS AMORTIZED	103850	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	-	-	-	-	-	-	2,168
1823920 DSR COSTS AMORTIZED	103851	LOW INCOME - UTAH - 2013	OTHER	120	-	-	-	-	-	-	120
1823920 DSR COSTS AMORTIZED	103853	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	-	-	-	-	-	-	1,544
1823920 DSR COSTS AMORTIZED	103854	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	-	-	-	-	-	-	116
1823920 DSR COSTS AMORTIZED	103855	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	-	-	-	-	-	-	319
1823920 DSR COSTS AMORTIZED	103856	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	-	-	-	-	-	-	1,314
1823920 DSR COSTS AMORTIZED	103857	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	-	-	-	-	-	-	8,290
1823920 DSR COSTS AMORTIZED	103858	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	-	-	-	-	-	-	1,444
1823920 DSR COSTS AMORTIZED	103860	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	-	-	-	-	-	-	807
1823920 DSR COSTS AMORTIZED	103861	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,269	-	-	-	-	-	-	20,269
1823920 DSR COSTS AMORTIZED	103862	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	-	-	-	-	-	-	1,406
1823920 DSR COSTS AMORTIZED	103866	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	-	-	-	-	-	-	70
1823920 DSR COSTS AMORTIZED	103871	HOME ENERGY REPORTING - UT 2013	OTHER	765	-	-	-	-	-	-	765
1823920 DSR COSTS AMORTIZED	103873	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	-	-	-	-	-	-	135
1823920 DSR COSTS AMORTIZED	103875	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	-	-	-	-	-	-	27
1823920 DSR COSTS AMORTIZED	103876	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	-	-	-	-	-	-	985
1823920 DSR COSTS AMORTIZED	103877	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	130	-	-	-	-	-	-	130
1823920 DSR COSTS AMORTIZED	103878	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	-	-	-	-	-	-	884
1823920 DSR COSTS AMORTIZED	103879	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	-	-	-	-	-	-	41
1823920 DSR COSTS AMORTIZED	103880	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	-	-	-	-	-	-	424
1823920 DSR COSTS AMORTIZED	103881	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	-	-	-	-	-	-	169
1823920 DSR COSTS AMORTIZED	103882	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	-	-	-	-	-	-	2
1823920 DSR COSTS AMORTIZED	103883	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	9	-	-	-	-	-	-	9
1823920 DSR COSTS AMORTIZED	103884	COMMERCIAL FINANSWER EXP- WY-2013 CAT2	OTHER	1,234	-	-	-	-	-	-	1,234
1823920 DSR COSTS AMORTIZED	103885	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	85	-	-	-	-	-	-	85
1823920 DSR COSTS AMORTIZED	103886	ENERGY FINANSWER -WY 2013 CAT2	OTHER	26	-	-	-	-	-	-	26
1823920 DSR COSTS AMORTIZED	103887	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	58	-	-	-	-	-	-	58
1823920 DSR COSTS AMORTIZED	103888	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	-	-	-	-	-	-	2
1823920 DSR COSTS AMORTIZED	103889	SELF DIRECT -INDUSTRIAL WY-2013 CAT2	OTHER	8	-	-	-	-	-	-	8
1823920 DSR COSTS AMORTIZED	103890	PORTFOLIO WY-2013 CAT1	OTHER	130	-	-	-	-	-	-	130
1823920 DSR COSTS AMORTIZED	103891	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	-	-	-	-	-	-	178
1823920 DSR COSTS AMORTIZED	103892	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	-	-	-	-	-	-	10
1823920 DSR COSTS AMORTIZED	103893	AGRICULTURAL FINANSWER EXP WY-2013 CAT3	OTHER	0	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	103894	PORTFOLIO WY-2013 CAT2	OTHER	38	-	-	-	-	-	-	38
1823920 DSR COSTS AMORTIZED	103895	PORTFOLIO WY-2013 CAT3	OTHER	26	-	-	-	-	-	-	26
1823920 DSR COSTS AMORTIZED	103700	PORTFOLIO - UTAH 2013	OTHER	435	-	-	-	-	-	-	435
1823920 DSR COSTS AMORTIZED	103701	U of Utah Student Energy Sponsorship- UT	OTHER	2	-	-	-	-	-	-	2
1823920 DSR COSTS AMORTIZED	103732	COMMERCIAL (WSB) WATTSMT BUSINESS - UT	OTHER	0	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	103734	INDUSTRIAL (WSB) WATTSMT BUSINESS - UT	OTHER	0	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	103735	WSB - WATTSMT BUSINESS - UT- 2013	OTHER	12	-	-	-	-	-	-	12
1823920 DSR COSTS AMORTIZED	103740	COMMERCIAL (WSB) WATTSMT BUSINESS - WA	OTHER	5,435	-	-	-	-	-	-	5,435
1823920 DSR COSTS AMORTIZED	103741	INDUSTRIAL WATTSMT BUSINESS - WA-2013	OTHER	6,233	-	-	-	-	-	-	6,233
1823920 DSR COSTS AMORTIZED	103742	WSB - WATTSMT BUSINESS - WA- 2013	OTHER	4,049	-	-	-	-	-	-	4,049
1823920 DSR COSTS AMORTIZED	103743	AGRICULTURAL (WSB) WATTSMT BUSINESS -	OTHER	306	-	-	-	-	-	-	306
1823920 DSR COSTS AMORTIZED	103745	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	103754	PORTFOLIO - IDAHO 2014	OTHER	30	-	-	-	-	-	-	30
1823920 DSR COSTS AMORTIZED	103756	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	24,564	-	-	-	-	-	-	24,564
1823920 DSR COSTS AMORTIZED	103757	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1	-	-	-	-	-	-	1
1823920 DSR COSTS AMORTIZED	103758	AIR CONDITIONING - UTAH - 2014	OTHER	1	-	-	-	-	-	-	1
1823920 DSR COSTS AMORTIZED	103759	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401	-	-	-	-	-	-	401



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920 DSR COSTS AMORTIZED	103760 ENERGY FINANSWER - UTAH - 2014	OTHER	37	-	-	-	-	-	-	-	37
1823920 DSR COSTS AMORTIZED	103761 HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	24,908	-	-	-	-	-	-	-	24,908
1823920 DSR COSTS AMORTIZED	103762 HOME ENERGY REPORTING - UT 2014	OTHER	1,630	-	-	-	-	-	-	-	1,630
1823920 DSR COSTS AMORTIZED	103763 INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	60	-	-	-	-	-	-	-	60
1823920 DSR COSTS AMORTIZED	103764 INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144	-	-	-	-	-	-	-	144
1823920 DSR COSTS AMORTIZED	103765 IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	597	-	-	-	-	-	-	-	597
1823920 DSR COSTS AMORTIZED	103766 LOW INCOME - UTAH - 2014	OTHER	170	-	-	-	-	-	-	-	170
1823920 DSR COSTS AMORTIZED	103767 OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585	-	-	-	-	-	-	-	1,585
1823920 DSR COSTS AMORTIZED	103768 PORTFOLIO - UTAH 2014	OTHER	242	-	-	-	-	-	-	-	242
1823920 DSR COSTS AMORTIZED	103769 REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,762	-	-	-	-	-	-	-	1,762
1823920 DSR COSTS AMORTIZED	103770 RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,203	-	-	-	-	-	-	-	1,203
1823920 DSR COSTS AMORTIZED	103771 RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1	-	-	-	-	-	-	-	1
1823920 DSR COSTS AMORTIZED	103772 COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29	-	-	-	-	-	-	-	29
1823920 DSR COSTS AMORTIZED	103773 INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	53	-	-	-	-	-	-	-	53
1823920 DSR COSTS AMORTIZED	103774 COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	12,239	-	-	-	-	-	-	-	12,239
1823920 DSR COSTS AMORTIZED	103775 INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014	OTHER	6,640	-	-	-	-	-	-	-	6,640
1823920 DSR COSTS AMORTIZED	103776 WSB - WATTSMART BUS- UT- 2014	OTHER	3,636	-	-	-	-	-	-	-	3,636
1823920 DSR COSTS AMORTIZED	103777 AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	161	-	-	-	-	-	-	-	161
1823920 DSR COSTS AMORTIZED	103778 U of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	-	-	5
1823920 DSR COSTS AMORTIZED	103779 AGRICULTURAL FINANSWER EXP WY-2014 CAT2	OTHER	4	-	-	-	-	-	-	-	4
1823920 DSR COSTS AMORTIZED	103780 AGRICULTURAL FINANSWER EXP WY-2014 CAT3	OTHER	0	-	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	103781 COMMERCIAL FINANSWER EXP - WY-2014 CAT2	OTHER	1,178	-	-	-	-	-	-	-	1,178
1823920 DSR COSTS AMORTIZED	103782 COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	255	-	-	-	-	-	-	-	255
1823920 DSR COSTS AMORTIZED	103783 ENERGY FINANSWER -WY 2014 CAT2	OTHER	32	-	-	-	-	-	-	-	32
1823920 DSR COSTS AMORTIZED	103784 ENERGY FINANSWER-WY-2014 CAT3	OTHER	71	-	-	-	-	-	-	-	71
1823920 DSR COSTS AMORTIZED	103785 HOME ENERGY EFF INCENT PROG Y-2014 CAT1	OTHER	1,183	-	-	-	-	-	-	-	1,183
1823920 DSR COSTS AMORTIZED	103786 INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95	-	-	-	-	-	-	-	95
1823920 DSR COSTS AMORTIZED	103787 INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356	-	-	-	-	-	-	-	356
1823920 DSR COSTS AMORTIZED	103788 INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136	-	-	-	-	-	-	-	136
1823920 DSR COSTS AMORTIZED	103789 INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	203	-	-	-	-	-	-	-	203
1823920 DSR COSTS AMORTIZED	103790 LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30	-	-	-	-	-	-	-	30
1823920 DSR COSTS AMORTIZED	103791 OUTREACH AND COMMUNICATION WATTSM T WY-2	OTHER	157	-	-	-	-	-	-	-	157
1823920 DSR COSTS AMORTIZED	103792 PORTFOLIO WY-2014 CAT1	OTHER	63	-	-	-	-	-	-	-	63
1823920 DSR COSTS AMORTIZED	103793 PORTFOLIO WY-2014 CAT2	OTHER	147	-	-	-	-	-	-	-	147
1823920 DSR COSTS AMORTIZED	103794 PORTFOLIO WY-2014 CAT3	OTHER	258	-	-	-	-	-	-	-	258
1823920 DSR COSTS AMORTIZED	103795 REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	-	-	-	-	-	-	-	159
1823920 DSR COSTS AMORTIZED	103796 SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920 DSR COSTS AMORTIZED	103797 SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	-	-	-	-	-	-	-	2
1823920 DSR COSTS AMORTIZED	103798 SELF DIRECT -INDUSTRIAL WY-2014 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920 DSR COSTS AMORTIZED	103799 SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	198	-	-	-	-	-	-	-	198
1823920 DSR COSTS AMORTIZED	103805 WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	-	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	103808 WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	-	-	-	-	-	-	-	32
1823920 DSR COSTS AMORTIZED	103809 WSB Small Business Comm - ID-2014	OTHER	11	-	-	-	-	-	-	-	11
1823920 DSR COSTS AMORTIZED	103810 WSB Small Business Ind - ID 2014	OTHER	8	-	-	-	-	-	-	-	8
1823920 DSR COSTS AMORTIZED	103811 WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26	-	-	-	-	-	-	-	26
1823920 DSR COSTS AMORTIZED	103812 WSB - Small Business Comm - WY Cat2 -201	OTHER	7	-	-	-	-	-	-	-	7
1823920 DSR COSTS AMORTIZED	103813 WBS Small Business Ind - WY Cat2-2014	OTHER	5	-	-	-	-	-	-	-	5
1823920 DSR COSTS AMORTIZED	103814 WBS Small Business Comm- UT-2014	OTHER	1,635	-	-	-	-	-	-	-	1,635
1823920 DSR COSTS AMORTIZED	103815 WBS Small Business Ind- UT-2014	OTHER	23	-	-	-	-	-	-	-	23
1823920 DSR COSTS AMORTIZED	103816 WBS Small Business Comm- WA-2014	OTHER	557	-	-	-	-	-	-	-	557
1823920 DSR COSTS AMORTIZED	103817 WBS Small Business Ind- WA-2014	OTHER	46	-	-	-	-	-	-	-	46
1823920 DSR COSTS AMORTIZED	103834 HOME ENERGY REPORTING - ID 2014	OTHER	20	-	-	-	-	-	-	-	20
1823920 DSR COSTS AMORTIZED	103835 HOME ENERGY REPORTING - WY 2014	OTHER	23	-	-	-	-	-	-	-	23
1823920 DSR COSTS AMORTIZED	103845 REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	-	-	-	-	-	-	-	1



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920 DSR COSTS AMORTIZED	103856 WSB Wattsmart Business Agric - ID-2014	OTHER	0	-	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	103858 WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	-	-	-	-	-	-	-	8
1823920 DSR COSTS AMORTIZED	103859 WBS Wattsmart Business Ind- WY Cat2-2014	OTHER	26	-	-	-	-	-	-	-	26
1823920 DSR COSTS AMORTIZED	103860 WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	5	-	-	-	-	-	-	-	5
1823920 DSR COSTS AMORTIZED	103862 OUTREACH AND COMMUNICATION ID-2014	OTHER	5	-	-	-	-	-	-	-	5
1823920 DSR COSTS AMORTIZED	103865 CALIFORNIA DSM EXPENSE - 2015	OTHER	0	-	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	103874 PORTFOLIO - IDAHO 2015	OTHER	23	-	-	-	-	-	-	-	23
1823920 DSR COSTS AMORTIZED	103876 WSB - WATTSMART BUSINESS - ID- 2015	OTHER	410	-	-	-	-	-	-	-	410
1823920 DSR COSTS AMORTIZED	103877 WSB Small Business Comm - ID-2015	OTHER	1,345	-	-	-	-	-	-	-	1,345
1823920 DSR COSTS AMORTIZED	103878 WSB Small Business Ind - ID 2015	OTHER	264	-	-	-	-	-	-	-	264
1823920 DSR COSTS AMORTIZED	103879 HOME ENERGY REPORTING - ID 2015	OTHER	136	-	-	-	-	-	-	-	136
1823920 DSR COSTS AMORTIZED	103880 WSB Wattsmart Business Agric - ID-2015	OTHER	227	-	-	-	-	-	-	-	227
1823920 DSR COSTS AMORTIZED	103881 OUTREACH AND COMMUNICATION ID-2015	OTHER	153	-	-	-	-	-	-	-	153
1823920 DSR COSTS AMORTIZED	103882 A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,174	-	-	-	-	-	-	-	4,174
1823920 DSR COSTS AMORTIZED	103887 HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922	-	-	-	-	-	-	-	18,922
1823920 DSR COSTS AMORTIZED	103888 HOME ENERGY REPORTING - UT 2015	OTHER	2,878	-	-	-	-	-	-	-	2,878
1823920 DSR COSTS AMORTIZED	103891 IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476	-	-	-	-	-	-	-	476
1823920 DSR COSTS AMORTIZED	103892 LOW INCOME - UTAH - 2015	OTHER	64	-	-	-	-	-	-	-	64
1823920 DSR COSTS AMORTIZED	103893 OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	-	-	-	-	-	-	-	1,611
1823920 DSR COSTS AMORTIZED	103894 PORTFOLIO - UTAH 2015	OTHER	370	-	-	-	-	-	-	-	370
1823920 DSR COSTS AMORTIZED	103895 REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	-	-	-	-	-	-	-	1,125
1823920 DSR COSTS AMORTIZED	103896 RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890	-	-	-	-	-	-	-	1,890
1823920 DSR COSTS AMORTIZED	103900 COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	-	-	-	-	-	-	-	15,213
1823920 DSR COSTS AMORTIZED	103901 INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	-	-	-	-	-	-	-	6,316
1823920 DSR COSTS AMORTIZED	103902 WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	-	-	-	-	-	-	-	4,777
1823920 DSR COSTS AMORTIZED	103903 AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	-	-	-	-	-	-	-	257
1823920 DSR COSTS AMORTIZED	103904 U of Utah Student Energy Sponsorship- UT	OTHER	6	-	-	-	-	-	-	-	6
1823920 DSR COSTS AMORTIZED	103905 WSB Small Business Comm- UT-2015	OTHER	3,896	-	-	-	-	-	-	-	3,896
1823920 DSR COSTS AMORTIZED	103906 WBS Small Business Ind- UT-2015	OTHER	262	-	-	-	-	-	-	-	262
1823920 DSR COSTS AMORTIZED	103907 AGRICULTURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	-	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	103909 COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	-	-	-	-	-	-	-	97
1823920 DSR COSTS AMORTIZED	103910 COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	-	-	-	-	-	-	-	54
1823920 DSR COSTS AMORTIZED	103911 ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	-	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	103912 ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	-	-	-	-	-	-	-	43
1823920 DSR COSTS AMORTIZED	103913 HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	-	-	-	-	-	-	-	1,207
1823920 DSR COSTS AMORTIZED	103914 INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	-	-	-	-	-	-	-	2
1823920 DSR COSTS AMORTIZED	103915 INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	-	-	-	-	-	-	-	85
1823920 DSR COSTS AMORTIZED	103916 INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	-	-	-	-	-	-	-	9
1823920 DSR COSTS AMORTIZED	103917 INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	-	-	-	-	-	-	-	3
1823920 DSR COSTS AMORTIZED	103918 LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	-	-	-	-	-	-	-	30
1823920 DSR COSTS AMORTIZED	103919 OUTREACH AND COMMUNICATION WATTSM T WY-2	OTHER	121	-	-	-	-	-	-	-	121
1823920 DSR COSTS AMORTIZED	103920 PORTFOLIO WY-2015 CAT1	OTHER	71	-	-	-	-	-	-	-	71
1823920 DSR COSTS AMORTIZED	103921 PORTFOLIO WY-2015 CAT2	OTHER	29	-	-	-	-	-	-	-	29
1823920 DSR COSTS AMORTIZED	103922 PORTFOLIO WY-2015 CAT3	OTHER	47	-	-	-	-	-	-	-	47
1823920 DSR COSTS AMORTIZED	103923 REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	-	-	-	-	-	-	-	99
1823920 DSR COSTS AMORTIZED	103925 SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	-	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	103927 SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	-	-	-	-	-	-	-	1
1823920 DSR COSTS AMORTIZED	103928 WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	-	-	-	-	-	-	-	639
1823920 DSR COSTS AMORTIZED	103929 WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	-	-	-	-	-	-	-	1,071
1823920 DSR COSTS AMORTIZED	103930 WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	-	-	-	-	-	-	-	286
1823920 DSR COSTS AMORTIZED	103931 HOME ENERGY REPORTING - WY 2015	OTHER	139	-	-	-	-	-	-	-	139
1823920 DSR COSTS AMORTIZED	103932 WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	-	-	-	-	-	-	-	178
1823920 DSR COSTS AMORTIZED	103933 REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920 DSR COSTS AMORTIZED	103934 REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	-	-	-	-	-	-	-	1



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920 DSR COSTS AMORTIZED	103935 WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	-	-	-	-	-	-	-	381
1823920 DSR COSTS AMORTIZED	103936 WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	-	-	-	-	-	-	-	1,487
1823920 DSR COSTS AMORTIZED	103937 WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	-	-	-	-	-	-	-	18
1823920 DSR COSTS AMORTIZED	103938 WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	-	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	103959 COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	-	-	-	-	-	-	-	3
1823920 DSR COSTS AMORTIZED	103962 Portfolio - EM&V C&I - ID- 2015	OTHER	2	-	-	-	-	-	-	-	2
1823920 DSR COSTS AMORTIZED	103963 Portfolio - EM&V RES - ID- 2015	OTHER	41	-	-	-	-	-	-	-	41
1823920 DSR COSTS AMORTIZED	104013 CALIFORNIA DSM EXPENSE - 2016	OTHER	0	-	-	-	-	-	-	-	0
1823920 DSR COSTS AMORTIZED	104015 HOME ENERGY REPORTING - ID 2016	OTHER	94	-	-	-	-	-	-	-	94
1823920 DSR COSTS AMORTIZED	104018 OUTREACH AND COMMUNICATION ID-2016	OTHER	98	-	-	-	-	-	-	-	98
1823920 DSR COSTS AMORTIZED	104019 PORTFOLIO - IDAHO 2016	OTHER	6	-	-	-	-	-	-	-	6
1823920 DSR COSTS AMORTIZED	104020 Portfolio - EM&V C&I - ID- 2016	OTHER	166	-	-	-	-	-	-	-	166
1823920 DSR COSTS AMORTIZED	104021 Portfolio - EM&V RES - ID- 2016	OTHER	165	-	-	-	-	-	-	-	165
1823920 DSR COSTS AMORTIZED	104023 WSB Small Business Comm - ID-2016	OTHER	1,392	-	-	-	-	-	-	-	1,392
1823920 DSR COSTS AMORTIZED	104024 WSB Small Business Ind - ID 2016	OTHER	220	-	-	-	-	-	-	-	220
1823920 DSR COSTS AMORTIZED	104025 WSB - WATTSMT BUSINESS - ID- 2016	OTHER	607	-	-	-	-	-	-	-	607
1823920 DSR COSTS AMORTIZED	104026 WSB Wattsmart Business Agric - ID-2016	OTHER	311	-	-	-	-	-	-	-	311
1823920 DSR COSTS AMORTIZED	104027 A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,957	-	-	-	-	-	-	-	4,957
1823920 DSR COSTS AMORTIZED	104029 HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,572	-	-	-	-	-	-	-	12,572
1823920 DSR COSTS AMORTIZED	104030 HOME ENERGY REPORTING - UT 2016	OTHER	2,335	-	-	-	-	-	-	-	2,335
1823920 DSR COSTS AMORTIZED	104031 IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	430	-	-	-	-	-	-	-	430
1823920 DSR COSTS AMORTIZED	104032 LOW INCOME - UTAH - 2016	OTHER	59	-	-	-	-	-	-	-	59
1823920 DSR COSTS AMORTIZED	104033 OUTREACH AND COMMUNICATIONS - UT 2016	OTHER	1,313	-	-	-	-	-	-	-	1,313
1823920 DSR COSTS AMORTIZED	104034 PORTFOLIO - UTAH 2016	OTHER	164	-	-	-	-	-	-	-	164
1823920 DSR COSTS AMORTIZED	104035 REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182	-	-	-	-	-	-	-	182
1823920 DSR COSTS AMORTIZED	104036 RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565	-	-	-	-	-	-	-	1,565
1823920 DSR COSTS AMORTIZED	104037 COMMERCIAL (WSB) WATTSMT BUS - UT- 201	OTHER	20,226	-	-	-	-	-	-	-	20,226
1823920 DSR COSTS AMORTIZED	104038 INDUSTRIAL (WSB) WATTSMT BUS- UT- 2016	OTHER	10,333	-	-	-	-	-	-	-	10,333
1823920 DSR COSTS AMORTIZED	104039 WSB Small Business Comm- UT-2016	OTHER	114	-	-	-	-	-	-	-	114
1823920 DSR COSTS AMORTIZED	104041 WSB - WATTSMT BUS- UT- 2016	OTHER	5,308	-	-	-	-	-	-	-	5,308
1823920 DSR COSTS AMORTIZED	104042 AGRICULTURAL (WSB) WATTSMT BUS- UT- 20	OTHER	1,099	-	-	-	-	-	-	-	1,099
1823920 DSR COSTS AMORTIZED	104043 U of Utah Student Energy Sponsorship- UT	OTHER	5	-	-	-	-	-	-	-	5
1823920 DSR COSTS AMORTIZED	104044 HOME ENERGY REPORTING - WY 2016	OTHER	94	-	-	-	-	-	-	-	94
1823920 DSR COSTS AMORTIZED	104045 HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659	-	-	-	-	-	-	-	659
1823920 DSR COSTS AMORTIZED	104046 LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14	-	-	-	-	-	-	-	14
1823920 DSR COSTS AMORTIZED	104047 OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	79	-	-	-	-	-	-	-	79
1823920 DSR COSTS AMORTIZED	104048 PORTFOLIO WY-2016 CAT1	OTHER	131	-	-	-	-	-	-	-	131
1823920 DSR COSTS AMORTIZED	104049 PORTFOLIO WY-2016 CAT2	OTHER	37	-	-	-	-	-	-	-	37
1823920 DSR COSTS AMORTIZED	104050 PORTFOLIO WY-2016 CAT3	OTHER	45	-	-	-	-	-	-	-	45
1823920 DSR COSTS AMORTIZED	104051 REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	16	-	-	-	-	-	-	-	16
1823920 DSR COSTS AMORTIZED	104052 REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	-	-	-	-	-	-	-	1
1823920 DSR COSTS AMORTIZED	104053 REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823920 DSR COSTS AMORTIZED	104054 WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	1,449	-	-	-	-	-	-	-	1,449
1823920 DSR COSTS AMORTIZED	104055 WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	193	-	-	-	-	-	-	-	193
1823920 DSR COSTS AMORTIZED	104056 WSB - Wattsmart Business - WY Cat 2- 201	OTHER	912	-	-	-	-	-	-	-	912
1823920 DSR COSTS AMORTIZED	104057 WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467	-	-	-	-	-	-	-	467
1823920 DSR COSTS AMORTIZED	104058 WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,239	-	-	-	-	-	-	-	1,239
1823920 DSR COSTS AMORTIZED	104059 WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4	-	-	-	-	-	-	-	4
1823920 DSR COSTS AMORTIZED	104060 WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2	-	-	-	-	-	-	-	2
1823920 DSR COSTS AMORTIZED	104061 WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602	-	-	-	-	-	-	-	602
1823920 DSR COSTS AMORTIZED	104080 OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44	-	-	-	-	-	-	-	44
1823920 DSR COSTS AMORTIZED	104081 OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42	-	-	-	-	-	-	-	42
1823920 DSR COSTS AMORTIZED	104109 WA DSM - 186055 Clear Acct Balance	OTHER	(841)	-	-	-	-	-	-	-	(841)
1823920 DSR COSTS AMORTIZED	104110 ID DSM - 186025 Clear Acct Balance	OTHER	398	-	-	-	-	-	-	-	398



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Primary Account	Secondary Account	WY DSM - 186065 Clear Acct Balance	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920 DSR COSTS AMORTIZED	104111	WY DSM - 186065 Clear Acct Balance	OTHER	(1,405)	-	-	-	-	-	-	-	(1,405)
1823920 Total				233,130	-	-	-	-	-	-	-	233,130
1823930 DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	OTHER	0	-	-	-	-	-	-	-	0
1823930 DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER-ID-UT 2006	OTHER	3	-	-	-	-	-	-	-	3
1823930 DSR COSTS NOT AMORT	102575	LOW INCOME WZ -ID-UT 2006	OTHER	144	-	-	-	-	-	-	-	144
1823930 DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	OTHER	359	-	-	-	-	-	-	-	359
1823930 DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	OTHER	361	-	-	-	-	-	-	-	361
1823930 DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESOLID-UT 2006	OTHER	2	-	-	-	-	-	-	-	2
1823930 DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	OTHER	143	-	-	-	-	-	-	-	143
1823930 DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	OTHER	117	-	-	-	-	-	-	-	117
1823930 DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	OTHER	47	-	-	-	-	-	-	-	47
1823930 DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	OTHER	246	-	-	-	-	-	-	-	246
1823930 DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PROG-M-I	OTHER	103	-	-	-	-	-	-	-	103
1823930 DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	0	-	-	-	-	-	-	-	0
1823930 DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	4	-	-	-	-	-	-	-	4
1823930 DSR COSTS NOT AMORT	102810	Industrial Finanswer ID - 2007	OTHER	0	-	-	-	-	-	-	-	0
1823930 DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	-	-	-	-	-	-	-	846
1823930 DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	-	-	-	-	-	-	-	101
1823930 DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	361	-	-	-	-	-	-	-	361
1823930 DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	-	-	-	-	-	-	-	123
1823930 DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	-	-	-	-	-	-	-	61
1823930 DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	-	-	-	-	-	-	-	120
1823930 DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	-	-	-	-	-	-	-	275
1823930 DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	-	-	-	-	-	-	-	229
1823930 DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	-	-	-	-	-	-	-	19
1823930 DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	-	-	-	-	-	-	-	102
1823930 DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	-	-	-	-	-	-	-	3,127
1823930 DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	165	-	-	-	-	-	-	-	165
1823930 DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	317	-	-	-	-	-	-	-	317
1823930 DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	-	-	-	-	-	-	-	113
1823930 DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	-	-	-	-	-	-	-	108
1823930 DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	-	-	-	-	-	-	-	58
1823930 DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	-	-	-	-	-	-	-	268
1823930 DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	-	-	-	-	-	-	-	490
1823930 DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	-	-	-	-	-	-	-	17
1823930 DSR COSTS NOT AMORT	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	-	-	-	-	-	-	-	9
1823930 DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	-	-	-	-	-	-	-	33
1823930 DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	-	-	-	-	-	-	-	50
1823930 DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	-	-	-	-	-	-	-	309
1823930 DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	-	-	-	-	-	-	-	3,816
1823930 DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	-	-	-	-	-	-	-	198
1823930 DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	287	-	-	-	-	-	-	-	287
1823930 DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	-	-	-	-	-	-	-	108
1823930 DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	-	-	-	-	-	-	-	190
1823930 DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	-	-	-	-	-	-	-	74
1823930 DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	-	-	-	-	-	-	-	807
1823930 DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	-	-	-	-	-	-	-	594
1823930 DSR COSTS NOT AMORT	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	-	-	-	-	-	-	-	47
1823930 DSR COSTS NOT AMORT	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	-	-	-	-	-	-	-	322
1823930 DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	-	-	-	-	-	-	-	4,283
1823930 DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	-	-	-	-	-	-	-	134
1823930 DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	0	-	-	-	-	-	-	-	0
1823930 DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	-	-	-	-	-	-	-	166
1823930 DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	-	-	-	-	-	-	-	513



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930 DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	-	-	-	-	-	-	107
1823930 DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	-	-	-	-	-	-	637
1823930 DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	-	-	-	-	-	-	1,305
1823930 DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID-UT 2011	OTHER	23	-	-	-	-	-	-	23
1823930 DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	-	-	-	-	-	-	143
1823930 DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	-	-	-	-	-	-	37
1823930 DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	-	-	-	-	-	-	425
1823930 DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	-	-	-	-	-	-	126
1823930 DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	-	-	-	-	-	-	632
1823930 DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	-	-	-	-	-	-	77
1823930 DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	-	-	-	-	-	-	508
1823930 DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	-	-	-	-	-	-	699
1823930 DSR COSTS NOT AMORT	103312	ENERGY FINANSWER - ID 2012	OTHER	35	-	-	-	-	-	-	35
1823930 DSR COSTS NOT AMORT	103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	-	-	-	-	-	-	303
1823930 DSR COSTS NOT AMORT	103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	-	-	-	-	-	-	44
1823930 DSR COSTS NOT AMORT	103315	LOW INCOME WZ - ID- 2012	OTHER	296	-	-	-	-	-	-	296
1823930 DSR COSTS NOT AMORT	103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	-	-	-	-	-	-	115
1823930 DSR COSTS NOT AMORT	103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	-	-	-	-	-	-	706
1823930 DSR COSTS NOT AMORT	103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	-	-	-	-	-	-	226
1823930 DSR COSTS NOT AMORT	103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	-	-	-	-	-	-	847
1823930 DSR COSTS NOT AMORT	103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	-	-	-	-	-	-	789
1823930 DSR COSTS NOT AMORT	103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0	-	-	-	-	-	-	0
1823930 DSR COSTS NOT AMORT	103323	AGRICULURAL FINANSWER EXPR - ID 2012	OTHER	7	-	-	-	-	-	-	7
1823930 DSR COSTS NOT AMORT	103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	-	-	-	-	-	-	6
1823930 DSR COSTS NOT AMORT	103634	AGRICULURAL FINANSWER EXPR - ID 2013	OTHER	21	-	-	-	-	-	-	21
1823930 DSR COSTS NOT AMORT	103635	ENERGY FINANSWER - ID 2013	OTHER	77	-	-	-	-	-	-	77
1823930 DSR COSTS NOT AMORT	103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	-	-	-	-	-	-	294
1823930 DSR COSTS NOT AMORT	103638	LOW INCOME WZ - ID- 2013	OTHER	226	-	-	-	-	-	-	226
1823930 DSR COSTS NOT AMORT	103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	-	-	-	-	-	-	115
1823930 DSR COSTS NOT AMORT	103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615	-	-	-	-	-	-	615
1823930 DSR COSTS NOT AMORT	103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	-	-	-	-	-	-	363
1823930 DSR COSTS NOT AMORT	103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	1,222	-	-	-	-	-	-	1,222
1823930 DSR COSTS NOT AMORT	103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	844	-	-	-	-	-	-	844
1823930 DSR COSTS NOT AMORT	103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	58	-	-	-	-	-	-	58
1823930 DSR COSTS NOT AMORT	103746	AGRICULURAL FINANSWER EXPR - ID 2014	OTHER	122	-	-	-	-	-	-	122
1823930 DSR COSTS NOT AMORT	103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	683	-	-	-	-	-	-	683
1823930 DSR COSTS NOT AMORT	103748	ENERGY FINANSWER - ID 2014	OTHER	154	-	-	-	-	-	-	154
1823930 DSR COSTS NOT AMORT	103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854	-	-	-	-	-	-	854
1823930 DSR COSTS NOT AMORT	103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	105	-	-	-	-	-	-	105
1823930 DSR COSTS NOT AMORT	103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	268	-	-	-	-	-	-	268
1823930 DSR COSTS NOT AMORT	103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449	-	-	-	-	-	-	449
1823930 DSR COSTS NOT AMORT	103753	LOW INCOME WZ - ID- 2014	OTHER	298	-	-	-	-	-	-	298
1823930 DSR COSTS NOT AMORT	103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	-	-	-	-	-	-	122
1823930 DSR COSTS NOT AMORT	103866	AGRICULURAL FINANSWER EXPR - ID 2015	OTHER	2	-	-	-	-	-	-	2
1823930 DSR COSTS NOT AMORT	103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	-	-	-	-	-	-	157
1823930 DSR COSTS NOT AMORT	103868	ENERGY FINANSWER - ID 2015	OTHER	6	-	-	-	-	-	-	6
1823930 DSR COSTS NOT AMORT	103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	-	-	-	-	-	-	848
1823930 DSR COSTS NOT AMORT	103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	63	-	-	-	-	-	-	63
1823930 DSR COSTS NOT AMORT	103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	-	-	-	-	-	-	80
1823930 DSR COSTS NOT AMORT	103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236	-	-	-	-	-	-	236
1823930 DSR COSTS NOT AMORT	103873	LOW INCOME WZ - ID- 2015	OTHER	296	-	-	-	-	-	-	296
1823930 DSR COSTS NOT AMORT	103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	106	-	-	-	-	-	-	106
1823930 DSR COSTS NOT AMORT	104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	450	-	-	-	-	-	-	450
1823930 DSR COSTS NOT AMORT	104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	80	-	-	-	-	-	-	80



Regulatory Assets (Actuals)

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930 DSR COSTS NOT AMORT	104017	LOW INCOME WZ - ID- 2016	OTHER	245	-	-	-	-	-	-	-	245
1823930 DSR COSTS NOT AMORT	104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	14	-	-	-	-	-	-	-	14
1823930 Total				37,937	-	-	-	-	-	-	-	37,937
1823940 DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,457	-	-	-	-	-	-	-	3,457
1823940 DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	(680)	-	-	-	-	-	-	-	(680)
1823940 DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	OTHER	163	-	-	-	-	-	-	-	163
1823940 DSR CARRYING CHARGES	103140	Wy DSM - Cat1 - Carrying Charges	OTHER	(102)	-	-	-	-	-	-	-	(102)
1823940 DSR CARRYING CHARGES	103141	Wy DSM - Cat2 - Carrying Charges	OTHER	(34)	-	-	-	-	-	-	-	(34)
1823940 DSR CARRYING CHARGES	103142	Wy DSM - Cat3 - Carrying Charges	OTHER	(86)	-	-	-	-	-	-	-	(86)
1823940 Total				2,719	-	-	-	-	-	-	-	2,719
1823990 OTHR REG ASSET-N CST	138014	Reg Asset Current - Cholla Closure	OTHER	2,681	-	-	-	-	-	-	-	2,681
1823990 OTHR REG ASSET-N CST	138015	Reg Asset Current - Energy West Mining	SE	1,836	26	-	460	135	283	812	118	1
1823990 OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	17,428	-	-	-	-	-	-	-	17,428
1823990 OTHR REG ASSET-N CST	138045	Reg Asset Current - GHG Allowances	OTHER	222	-	-	-	-	-	-	-	222
1823990 OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	39,407	-	-	-	-	-	-	-	39,407
1823990 OTHR REG ASSET-N CST	138055	Reg Asset Current - Def RECs in Rates	OTHER	100	-	-	-	-	-	-	-	100
1823990 OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	6,849	-	-	-	-	-	-	-	6,849
1823990 OTHR REG ASSET-N CST	138090	Reg Asset Current - Solar Feed-In	OTHER	7,034	-	-	-	-	-	-	-	7,034
1823990 OTHR REG ASSET-N CST	138190	Reg Asset Current - Other	OTHER	10,111	-	-	-	-	-	-	-	10,111
1823990 OTHR REG ASSET-N CST	185879	Reg A - Cholla Closure - Recl to Curr	OTHER	(2,681)	-	-	-	-	-	-	-	(2,681)
1823990 OTHR REG ASSET-N CST	186100	Calif Alternative Rate for Energy (CARE)	OTHER	(433)	-	-	-	-	-	-	-	(433)
1823990 OTHR REG ASSET-N CST	186117	RegA - DSM - CA - Reclass to Current	OTHER	(18)	-	-	-	-	-	-	-	(18)
1823990 OTHR REG ASSET-N CST	186127	RegA - DSM - ID - Reclass to Current	OTHER	(4)	-	-	-	-	-	-	-	(4)
1823990 OTHR REG ASSET-N CST	186137	RegA - DSM - OR - Reclass to Current	OTHER	(266)	-	-	-	-	-	-	-	(266)
1823990 OTHR REG ASSET-N CST	186147	RegA - DSM - UT - Reclass to Current	OTHER	(17,140)	-	-	-	-	-	-	-	(17,140)
1823990 OTHR REG ASSET-N CST	186159	Reg Asset - DSM - WA - Balance Reclass	OTHER	4,027	-	-	-	-	-	-	-	4,027
1823990 OTHR REG ASSET-N CST	186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	6	-	-	-	-	-	6	-	-
1823990 OTHR REG ASSET-N CST	186793	RegA - Deer Creek - OR - Recl to Curr	SE	(1,091)	(15)	(273)	(80)	(168)	(483)	(70)	(0)	-
1823990 OTHR REG ASSET-N CST	187042	Reg Asset - CA GHG Allowances	OTHER	(527)	-	-	-	-	-	-	-	(527)
1823990 OTHR REG ASSET-N CST	187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	(222)	-	-	-	-	-	-	-	(222)
1823990 OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	749	-	-	-	-	-	-	-	749
1823990 OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	126	-	-	-	-	-	-	-	126
1823990 OTHR REG ASSET-N CST	187230	RegA - Oregon OCAT Expense Deferral	OTHER	1,230	-	-	-	-	-	-	-	1,230
1823990 OTHR REG ASSET-N CST	187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	(6,849)	-	-	-	-	-	-	-	(6,849)
1823990 OTHR REG ASSET-N CST	187300	CA - Jan 2010 Storm Costs	OTHER	(85)	-	-	-	-	-	-	-	(85)
1823990 OTHR REG ASSET-N CST	187301	Reg Asset - CA - CEMA Costs Deferral	OTHER	477	-	-	-	-	-	-	-	477
1823990 OTHR REG ASSET-N CST	187304	RegA-CA Emerg Svc Prgrms-Battery Storage	OTHER	(619)	-	-	-	-	-	-	-	(619)
1823990 OTHR REG ASSET-N CST	187305	RegA - ID 2017 Protocol - MSP Deferral	IDU	300	-	-	-	-	-	300	-	-
1823990 OTHR REG ASSET-N CST	187311	Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	(52)	(52)	-	-	-	-	-	-	-
1823990 OTHR REG ASSET-N CST	187312	Contra Reg Asset-Carbon Plt Dec/Inv-WY	WYP	(523)	-	-	-	(523)	-	-	-	-
1823990 OTHR REG ASSET-N CST	187320	Reg Asset - Deprec Increase - ID	IDU	5,947	-	-	-	-	-	5,947	-	-
1823990 OTHR REG ASSET-N CST	187321	Reg Asset - Deprec Increase - UT	UT	1,280	-	-	-	-	1,280	-	-	-
1823990 OTHR REG ASSET-N CST	187322	Reg Asset - Deprec Increase - WY	WYP	16,226	-	-	-	16,226	-	-	-	-
1823990 OTHR REG ASSET-N CST	187332	Reg Asset - Carbon Unrec Plant - UT	UT	2,426	-	-	-	-	2,426	-	-	-
1823990 OTHR REG ASSET-N CST	187337	Reg Asset - Carbon Decom - CA	CA	548	548	-	-	-	-	-	-	-
1823990 OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	CA	(1,517)	(1,517)	-	-	-	-	-	-	-
1823990 OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	OR	(90)	-	(90)	-	-	-	-	-	-
1823990 OTHR REG ASSET-N CST	187338	REG ASSET - CARBON PLT DECOM/INVENTORY	SG	3,449	51	899	270	489	1,531	207	1	-
1823990 OTHR REG ASSET-N CST	187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	224	-	-	-	-	-	-	-	224
1823990 OTHR REG ASSET-N CST	187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	77	-	-	-	-	-	-	-	77
1823990 OTHR REG ASSET-N CST	187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	36	-	-	-	-	-	-	-	36
1823990 OTHR REG ASSET-N CST	187350	ID - Deferred Overburden Costs	OTHER	468	-	-	-	-	-	-	-	468
1823990 OTHR REG ASSET-N CST	187351	WY - Deferred Overburden Costs	WYP	1,318	-	-	-	1,318	-	-	-	-
1823990 OTHR REG ASSET-N CST	187354	RegA-OR 2020 GRC-Meters Replcd by AMI	OTHER	15,455	-	-	-	-	-	-	-	15,455



Regulatory Assets (Actuals)

Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1823990	OTHR REG ASSET-N CST	187357	CA Mobile Home Park Conversion (MHPCBA)	OTHER	218	-	-	-	-	-	218		
1823990	OTHR REG ASSET-N CST	187361	Reg A-OR-COVID-19 Bill Assistance Prog	OTHER	4,635	-	-	-	-	-	4,635		
1823990	OTHR REG ASSET-N CST	187362	Reg A-WA-COVID-19 Bill Assistance Prog	OTHER	1,475	-	-	-	-	-	1,475		
1823990	OTHR REG ASSET-N CST	187380	Reg Asset - UT Solar Incentive Program	OTHER	(2,086)	-	-	-	-	-	(2,086)		
1823990	OTHR REG ASSET-N CST	187382	Reg Asset-OR Solar Feed-In Tariff 2020	OTHER	2,289	-	-	-	-	-	2,289		
1823990	OTHR REG ASSET-N CST	187383	RegA - OR Solar Feed-In - Recd to Curr	OTHER	(6,908)	-	-	-	-	-	(6,908)		
1823990	OTHR REG ASSET-N CST	187384	RegA - UT Solar Feed-In - Recd to Curr	OTHER	(125)	-	-	-	-	-	(125)		
1823990	OTHR REG ASSET-N CST	187386	Reg Asset-OR Solar Feed-In Tariff 2021	OTHER	3,068	-	-	-	-	-	3,068		
1823990	OTHR REG ASSET-N CST	187387	Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	(17,819)	-	-	-	-	-	(17,819)		
1823990	OTHR REG ASSET-N CST	187390	UT-Klamath Hydro Relicensing Costs	OTHER	6,173	-	-	-	-	-	6,173		
1823990	OTHR REG ASSET-N CST	187394	RegA - UT Solar Feed-In - Recd to Liab	OTHER	19,905	-	-	-	-	-	19,905		
1823990	OTHR REG ASSET-N CST	187415	Reg Asset-UT Subscriber Solar Program	OTHER	1,940	-	-	-	-	-	1,940		
1823990	OTHR REG ASSET-N CST	187420	RegA - OR Community Solar	OTHER	1,551	-	-	-	-	-	1,551		
1823990	OTHR REG ASSET-N CST	187488	RegA-WA Decoupling Mech - Recd to Curr	OTHER	(4,033)	-	-	-	-	-	(4,033)		
1823990	OTHR REG ASSET-N CST	187489	Reg A-WA Decoupling Mechanism-Reclass	OTHER	4,033	-	-	-	-	-	4,033		
1823990	OTHR REG ASSET-N CST	187495	RegA - Other - Recd to Curr	OTHER	(6,075)	-	-	-	-	-	(6,075)		
1823990	OTHR REG ASSET-N CST	187648	Reg A - Post-Retirement - Recd to Curr	SE	(745)	(11)	(187)	(55)	(115)	(330)	(48)	(0)	-
1823990	OTHR REG ASSET-N CST	187660	RegA-OR Transp Electrification Pilot	OTHER	3,675	-	-	-	-	-	-	-	3,675
1823990	OTHR REG ASSET-N CST	187662	RegA-CA Transp Electrification Pilot	OTHER	(229)	-	-	-	-	-	-	-	(229)
1823990	OTHR REG ASSET-N CST	187664	RegA-WA Transp Electrification Pilot	OTHER	397	-	-	-	-	-	-	-	397
1823990	OTHR REG ASSET-N CST	187830	Reg Asset - UT RBA CY2021	OTHER	(1,170)	-	-	-	-	-	-	-	(1,170)
1823990	OTHR REG ASSET-N CST	187859	Reg Asset - WY ECAM CY2019	OTHER	2,169	-	-	-	-	-	-	-	2,169
1823990	OTHR REG ASSET-N CST	187869	Reg Asset - WY RRA CY2019	OTHER	(45)	-	-	-	-	-	-	-	(45)
1823990	OTHR REG ASSET-N CST	187879	Contra Reg Asset - WY ECAM CY2019	OTHER	(743)	-	-	-	-	-	-	-	(743)
1823990	OTHR REG ASSET-N CST	187880	Reg Asset - UT RBA CY2019	OTHER	(28)	-	-	-	-	-	-	-	(28)
1823990	OTHR REG ASSET-N CST	187882	Reg Asset - UT RBA CY2020	OTHER	(748)	-	-	-	-	-	-	-	(748)
1823990	OTHR REG ASSET-N CST	187884	Reg Asset - WY RRA CY2020	OTHER	(49)	-	-	-	-	-	-	-	(49)
1823990	OTHR REG ASSET-N CST	187885	Reg Asset - WY RRA CY2021	OTHER	(640)	-	-	-	-	-	-	-	(640)
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	OTHER	(222)	-	-	-	-	-	-	-	(222)
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Recd to Curr	OTHER	(100)	-	-	-	-	-	-	-	(100)
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	OTHER	222	-	-	-	-	-	-	-	222
1823990	OTHR REG ASSET-N CST	187897	RegA - UT RECs in Rates - Recd to Liab	OTHER	1,946	-	-	-	-	-	-	-	1,946
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Recd to Liab	OTHER	733	-	-	-	-	-	-	-	733
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	717	-	-	-	717	-	-	-	-
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	266	-	-	-	266	-	-	-	-
1823990	OTHR REG ASSET-N CST	187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	437	-	-	-	437	-	-	-	-
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	WYP	71	-	-	-	71	-	-	-	-
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENOR	OTHER	0	-	-	-	-	-	-	-	0
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	152	-	-	-	-	-	-	-	152
1823990	OTHR REG ASSET-N CST	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	38	-	-	-	-	-	-	-	38
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	IDU	103	-	-	-	-	103	-	-	-
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Recd to Liab	OTHER	639	-	-	-	-	-	-	-	639
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Recd to Liab	OTHER	433	-	-	-	-	-	-	-	433
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	2,124	-	-	-	-	-	-	-	2,124
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclass	OTHER	20,938	-	-	-	-	-	-	-	20,938
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	OTHER	(481)	-	-	-	-	-	-	-	(481)
1823990	OTHR REG ASSET-N CST	187979	Contra Reg Asset - CA ECAC CY2018	OTHER	(212)	-	-	-	-	-	-	-	(212)
1823990	OTHR REG ASSET-N CST	189001	RegA-CA Fire Risk Mitigation (FRMMA)	OTHER	3	-	-	-	-	-	-	-	3
1823990	OTHR REG ASSET-N CST	189002	RegA-CA Wildfire Mitigation Plan(WMPMA)	OTHER	14,852	-	-	-	-	-	-	-	14,852
1823990	OTHR REG ASSET-N CST	189003	Contra RegA-CA Fire/Wildlife Mitigation	OTHER	(900)	-	-	-	-	-	-	-	(900)
1823990	OTHR REG ASSET-N CST	189004	RegA-CA Fire Hazard Prevention (FHPMA)	OTHER	3,157	-	-	-	-	-	-	-	3,157
1823990	OTHR REG ASSET-N CST	189500	Reg Asset - CA ECAC CY2019	OTHER	1,840	-	-	-	-	-	-	-	1,840
1823990	OTHR REG ASSET-N CST	189501	Contra Reg Asset - CA ECAC CY2019	OTHER	(134)	-	-	-	-	-	-	-	(134)
1823990	OTHR REG ASSET-N CST	189502	Reg Asset - CA ECAC CY2020	OTHER	(841)	-	-	-	-	-	-	-	(841)



Regulatory Assets (Actuals)

Year End: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990 OTHR REG ASSET-N CST	189503	Contra Reg Asset - CA ECAC CY2020	OTHER	(45)	-	-	-	-	-	-	-	(45)
1823990 OTHR REG ASSET-N CST	189504	Reg Asset - CA ECAC CY2021	OTHER	(80)	-	-	-	-	-	-	-	(80)
1823990 OTHR REG ASSET-N CST	189505	Contra Reg Asset - CA ECAC CY2021	OTHER	(9)	-	-	-	-	-	-	-	(9)
1823990 OTHR REG ASSET-N CST	189506	Reg Asset - CA ECAC CY2022	OTHER	2	-	-	-	-	-	-	-	2
1823990 OTHR REG ASSET-N CST	189507	Contra Reg Asset - CA ECAC CY2022	OTHER	(0)	-	-	-	-	-	-	-	(0)
1823990 OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	(569)	-	-	-	-	-	-	-	(569)
1823990 OTHR REG ASSET-N CST	189529	RegA - CA Def Exc NPC - Recl to Liab	OTHER	529	-	-	-	-	-	-	-	529
1823990 OTHR REG ASSET-N CST	189535	Reg Asset-ID ECAM CY 2020	OTHER	8,216	-	-	-	-	-	-	-	8,216
1823990 OTHR REG ASSET-N CST	189536	Reg Asset-ID ECAM CY 2021	OTHER	13,513	-	-	-	-	-	-	-	13,513
1823990 OTHR REG ASSET-N CST	189537	Reg Asset-ID ECAM CY 2022	OTHER	12	-	-	-	-	-	-	-	12
1823990 OTHR REG ASSET-N CST	189546	Contra Reg Asset - ID ECAM CY 2021	OTHER	(676)	-	-	-	-	-	-	-	(676)
1823990 OTHR REG ASSET-N CST	189547	Contra Reg Asset - ID ECAM CY 2022	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823990 OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	(9,286)	-	-	-	-	-	-	-	(9,286)
1823990 OTHR REG ASSET-N CST	189571	Reg Asset - OR TAM CY2021	OTHER	800	-	-	-	-	-	-	-	800
1823990 OTHR REG ASSET-N CST	189572	Reg Asset-OR TAM CY 2022	OTHER	47	-	-	-	-	-	-	-	47
1823990 OTHR REG ASSET-N CST	189582	Contra Reg Asset - OR TAM CY 2022	OTHER	(2)	-	-	-	-	-	-	-	(2)
1823990 OTHR REG ASSET-N CST	189598	RegA - OR Def Exc NPC - Recl to Curr	OTHER	(822)	-	-	-	-	-	-	-	(822)
1823990 OTHR REG ASSET-N CST	189609	Reg Asset - UT EBA CY2019	OTHER	28,286	-	-	-	-	-	-	-	28,286
1823990 OTHR REG ASSET-N CST	189610	Reg Asset - UT EBA CY2020	OTHER	1,871	-	-	-	-	-	-	-	1,871
1823990 OTHR REG ASSET-N CST	189611	Reg Asset - UT EBA CY2021	OTHER	48,902	-	-	-	-	-	-	-	48,902
1823990 OTHR REG ASSET-N CST	189612	Reg Asset - UT EBA CY2022	OTHER	86	-	-	-	-	-	-	-	86
1823990 OTHR REG ASSET-N CST	189620	Contra Reg Asset - UT EBA CY2020	OTHER	(93)	-	-	-	-	-	-	-	(93)
1823990 OTHR REG ASSET-N CST	189621	Contra Reg Asset - UT EBA CY2021	OTHER	(2,696)	-	-	-	-	-	-	-	(2,696)
1823990 OTHR REG ASSET-N CST	189622	Contra Reg Asset - UT EBA CY2022	OTHER	(4)	-	-	-	-	-	-	-	(4)
1823990 OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	(28,730)	-	-	-	-	-	-	-	(28,730)
1823990 OTHR REG ASSET-N CST	189642	Reg Asset-WA-Major Mtc Exp-Colstrip U4	WA	259	-	-	259	-	-	-	-	-
1823990 OTHR REG ASSET-N CST	189650	Reg Asset - WY ECAM CY2020	OTHER	(2,277)	-	-	-	-	-	-	-	(2,277)
1823990 OTHR REG ASSET-N CST	189651	Reg Asset - WY ECAM CY2021	OTHER	7,905	-	-	-	-	-	-	-	7,905
1823990 OTHR REG ASSET-N CST	189652	Reg Asset - WY ECAM CY2022	OTHER	23	-	-	-	-	-	-	-	23
1823990 OTHR REG ASSET-N CST	189660	Contra Reg Asset - WY ECAM CY2020	OTHER	121	-	-	-	-	-	-	-	121
1823990 OTHR REG ASSET-N CST	189661	Contra Reg Asset - WY ECAM CY2021	OTHER	339	-	-	-	-	-	-	-	339
1823990 OTHR REG ASSET-N CST	189662	Contra Reg Asset - WY ECAM CY2022	OTHER	(1)	-	-	-	-	-	-	-	(1)
1823990 OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	43	-	-	-	-	-	-	-	43
1823990 Total				229,448	(971)	809	529	18,565	5,675	6,563	1	198,277
1823999 REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	224	-	-	-	-	-	-	-	224
1823999 REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	(207)	-	-	-	-	-	-	-	(207)
1823999 REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	242	-	-	-	-	-	-	-	242
1823999 REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	(238)	-	-	-	-	-	-	-	(238)
1823999 REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	266	-	-	-	-	-	-	-	266
1823999 REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	3,110	-	-	-	-	-	-	-	3,110
1823999 REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(11,086)	-	-	-	-	-	-	-	(11,086)
1823999 REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	761	-	-	-	-	-	-	-	761
1823999 REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	(4,787)	-	-	-	-	-	-	-	(4,787)
1823999 REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	331	-	-	-	-	-	-	-	331
1823999 REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	(2,521)	-	-	-	-	-	-	-	(2,521)
1823999 REGULATORY ASST-OTH	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	136	-	-	-	-	-	-	-	136
1823999 REGULATORY ASST-OTH	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	325	-	-	-	-	-	-	-	325
1823999 REGULATORY ASST-OTH	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	62	-	-	-	-	-	-	-	62
1823999 REGULATORY ASST-OTH	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	(4,763)	-	-	-	-	-	-	-	(4,763)
1823999 Total				(18,143)	-	-	-	-	-	-	-	(18,143)
Grand Total				1,045,178	15,110	164,090	42,508	136,118	263,435	41,085	163	382,670

B17. DEPRECIATION RESERVE



Depreciation Reserve (Actuals)
Year End: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1080000	AC PR DPR EL PL SR	3102000	LAND RIGHTS	SG	(27,448)	(403)	(7,156)	(2,152)	(3,896)	(12,185)	(1,648)	(8)	-
1080000	AC PR DPR EL PL SR	3103000	WATER RIGHTS	SG	(14,473)	(212)	(3,773)	(1,135)	(2,054)	(6,425)	(869)	(4)	-
1080000	AC PR DPR EL PL SR	3110000	STRUCTURES AND IMPROVEMENTS	SG	(555,552)	(8,152)	(144,834)	(43,549)	(78,851)	(246,637)	(33,366)	(163)	-
1080000	AC PR DPR EL PL SR	3120000	BOILER PLANT EQUIPMENT	SG	(2,082,185)	(30,552)	(542,833)	(163,221)	(295,531)	(924,385)	(125,054)	(609)	-
1080000	AC PR DPR EL PL SR	3140000	TURBOGENERATOR UNITS	SG	(456,755)	(6,702)	(119,078)	(35,805)	(64,829)	(202,776)	(27,432)	(134)	-
1080000	AC PR DPR EL PL SR	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	(237,785)	(3,489)	(61,991)	(18,640)	(33,750)	(105,564)	(14,281)	(70)	-
1080000	AC PR DPR EL PL SR	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	(33)	(0)	(9)	(3)	(5)	(15)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(15,280)	(224)	(3,983)	(1,198)	(2,169)	(6,783)	(918)	(4)	-
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-P	(4,037)	(59)	(1,053)	(316)	(573)	(1,792)	(242)	(1)	-
1080000	AC PR DPR EL PL SR	3302000	LAND RIGHTS	SG-U	(139)	(2)	(36)	(11)	(20)	(62)	(8)	(0)	-
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-P	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3303000	WATER RIGHTS	SG-U	(102)	(1)	(27)	(8)	(14)	(45)	(6)	(0)	-
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-P	(285)	(4)	(74)	(22)	(40)	(126)	(17)	(0)	-
1080000	AC PR DPR EL PL SR	3304000	FLOOD RIGHTS	SG-U	(93)	(1)	(24)	(7)	(13)	(41)	(6)	(0)	-
1080000	AC PR DPR EL PL SR	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	(155)	(2)	(40)	(12)	(22)	(69)	(9)	(0)	-
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-P	(29)	(0)	(8)	(2)	(4)	(13)	(2)	(0)	-
1080000	AC PR DPR EL PL SR	3310000	STRUCTURES AND IMPROVE	SG-U	(5,564)	(82)	(1,451)	(436)	(790)	(2,470)	(334)	(2)	-
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(33,764)	(495)	(8,802)	(2,647)	(4,792)	(14,990)	(2,028)	(10)	-
1080000	AC PR DPR EL PL SR	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	(2,521)	(37)	(657)	(198)	(358)	(1,119)	(151)	(1)	-
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(34,182)	(502)	(8,911)	(2,680)	(4,852)	(15,175)	(2,053)	(10)	-
1080000	AC PR DPR EL PL SR	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	(243)	(4)	(63)	(19)	(34)	(108)	(15)	(0)	-
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	(7,853)	(112)	(1,995)	(600)	(1,086)	(3,397)	(460)	(2)	-
1080000	AC PR DPR EL PL SR	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	(1,208)	(18)	(315)	(95)	(171)	(536)	(73)	(0)	-
1080000	AC PR DPR EL PL SR	3320000	*RESERVOIRS, DAMS & WATERWAYS*	SG-P	(1,648)	(24)	(430)	(129)	(234)	(732)	(99)	(0)	-
1080000	AC PR DPR EL PL SR	3320000	*RESERVOIRS, DAMS & WATERWAYS*	SG-U	(18,728)	(275)	(4,883)	(1,468)	(2,658)	(8,314)	(1,125)	(5)	-
1080000	AC PR DPR EL PL SR	3321000	*RESERVOIRS, DAMS, & WTRWYS-PRODUCTION*	SG-P	(200,863)	(2,947)	(52,366)	(15,740)	(28,509)	(89,173)	(12,064)	(59)	-
1080000	AC PR DPR EL PL SR	3321000	*RESERVOIRS, DAMS, & WTRWYS-PRODUCTION*	SG-U	(33,978)	(499)	(8,858)	(2,664)	(4,823)	(15,084)	(2,041)	(10)	-
1080000	AC PR DPR EL PL SR	3322000	*RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	(10,146)	(149)	(2,645)	(795)	(1,440)	(4,504)	(609)	(3)	-
1080000	AC PR DPR EL PL SR	3322000	*RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	(302)	(4)	(79)	(24)	(43)	(134)	(18)	(0)	-
1080000	AC PR DPR EL PL SR	3323000	*RESERVOIRS, DAMS, & WTRWYS-RECREATION*	SG-P	(76)	(1)	(20)	(6)	(11)	(34)	(5)	(0)	-
1080000	AC PR DPR EL PL SR	3323000	*RESERVOIRS, DAMS, & WTRWYS-RECREATION*	SG-U	(51)	(1)	(13)	(4)	(7)	(22)	(3)	(0)	-
1080000	AC PR DPR EL PL SR	3330000	*WATER WHEELS, TURB & GENERATORS*	SG-P	(53,190)	(780)	(13,867)	(4,170)	(7,549)	(23,614)	(3,195)	(16)	-
1080000	AC PR DPR EL PL SR	3330000	*WATER WHEELS, TURB & GENERATORS*	SG-U	(21,932)	(322)	(5,718)	(1,719)	(3,113)	(9,737)	(1,317)	(6)	-
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(35,244)	(517)	(9,188)	(2,763)	(5,002)	(15,646)	(2,117)	(10)	-
1080000	AC PR DPR EL PL SR	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	(7,354)	(106)	(1,917)	(576)	(1,044)	(3,265)	(442)	(2)	-
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECTRIC EQUIP - SUPV & ALARM	SG-P	(2,765)	(41)	(721)	(217)	(393)	(1,228)	(166)	(1)	-
1080000	AC PR DPR EL PL SR	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	-
1080000	AC PR DPR EL PL SR	3350000	MISC POWER PLANT EQUIP	SG-U	(122)	(2)	(32)	(10)	(17)	(54)	(7)	(0)	-
1080000	AC PR DPR EL PL SR	3351000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(1,419)	(21)	(370)	(111)	(201)	(630)	(85)	(0)	-
1080000	AC PR DPR EL PL SR	3360000	*ROADS, RAILROADS & BRIDGES*	SG-P	(10,459)	(153)	(2,727)	(820)	(1,484)	(4,643)	(628)	(3)	-
1080000	AC PR DPR EL PL SR	3360000	*ROADS, RAILROADS & BRIDGES*	SG-U	(1,242)	(18)	(324)	(97)	(176)	(551)	(75)	(0)	-
1080000	AC PR DPR EL PL SR	3402000	LAND RIGHTS	SG	11,909	175	3,105	934	1,690	5,287	715	3	-
1080000	AC PR DPR EL PL SR	3403000	WATER RIGHTS - OTHER PRODUCTION	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	SG	(17,540)	(257)	(4,573)	(1,375)	(2,489)	(7,787)	(1,053)	(5)	-
1080000	AC PR DPR EL PL SR	3410000	STRUCTURES & IMPROVEMENTS	UT	(1)	-	-	-	-	(1)	-	-	-
1080000	AC PR DPR EL PL SR	3420000	*FUEL HOLDERS,PRODUCERS,ACCES*	SG	(4,332)	(64)	(1,129)	(340)	(615)	(1,923)	(260)	(1)	-
1080000	AC PR DPR EL PL SR	3430000	PRIME MOVERS	SG	(15,985)	(235)	(4,167)	(1,253)	(2,269)	(7,096)	(960)	(5)	-
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	SG	(93,142)	(1,367)	(24,282)	(7,301)	(13,220)	(41,350)	(5,594)	(27)	-
1080000	AC PR DPR EL PL SR	3440000	GENERATORS	UT	(3)	-	-	-	-	(3)	-	-	-
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	SG	(4,174)	(61)	(1,088)	(327)	(592)	(1,853)	(251)	(1)	-
1080000	AC PR DPR EL PL SR	3450000	ACCESSORY ELECTRIC EQUIPMENT	UT	(1)	-	-	-	-	(1)	-	-	-
1080000	AC PR DPR EL PL SR	3460000	MISCELLANEOUS PWR PLANT EQUIP	SG	(1,856)	(27)	(484)	(146)	(263)	(824)	(111)	(1)	-
1080000	AC PR DPR EL PL SR	3502000	LAND RIGHTS	SG	(46,952)	(689)	(12,241)	(3,681)	(6,664)	(20,844)	(2,820)	(14)	-
1080000	AC PR DPR EL PL SR	3520000	STRUCTURES & IMPROVEMENTS	SG	(56,525)	(829)	(14,736)	(4,431)	(8,023)	(25,094)	(3,395)	(17)	-
1080000	AC PR DPR EL PL SR	3530000	STATION EQUIPMENT	SG	(525,132)	(7,705)	(136,904)	(41,165)	(74,534)	(233,132)	(31,539)	(154)	-
1080000	AC PR DPR EL PL SR	3534000	STATION EQUIPMENT- STEP-UP TRANSFORMERS	SG	(42,709)	(627)	(11,134)	(3,348)	(6,062)	(18,961)	(2,565)	(12)	-
1080000	AC PR DPR EL PL SR	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(6,424)	(94)	(1,675)	(504)	(912)	(2,852)	(386)	(2)	-
1080000	AC PR DPR EL PL SR	3540000	TOWERS AND FIXTURES	SG	(382,998)	(5,620)	(99,849)	(30,023)	(54,362)	(170,032)	(23,003)	(112)	-
1080000	AC PR DPR EL PL SR	3550000	POLES AND FIXTURES	SG	(420,047)	(6,163)	(109,508)	(32,927)	(59,619)	(186,479)	(25,228)	(123)	-
1080000	AC PR DPR EL PL SR	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	(515,770)	(7,568)	(134,463)	(40,431)	(73,205)	(228,976)	(30,977)	(151)	-
1080000	AC PR DPR EL PL SR	3570000	UNDERGROUND CONDUIT	SG	(1,356)	(20)	(353)	(106)	(192)	(602)	(81)	(0)	-
1080000	AC PR DPR EL PL SR	3580000	UNDERGROUND CONDUCTORS & DEVICES	SG	(3,312)	(49)	(863)	(260)	(470)	(1,470)	(199)	(1)	-
1080000	AC PR DPR EL PL SR	3590000	ROADS AND TRAILS	SG	(5,205)	(76)	(1,357)	(408)	(739)	(2,311)	(313)	(2)	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	CA	(798)	(798)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	IDU	(516)	-	-	-	-	-	(516)	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	OR	(2,431)	-	(2,431)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	UT	(3,241)	-	-	-	-	(3,241)	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WA	(200)	-	-	(200)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYU	(1,509)	-	-	-	(1,509)	-	-	-	-
1080000	AC PR DPR EL PL SR	3602000	LAND RIGHTS	WYP	(1,336)	-	-	-	-	(1,336)	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	CA	(1,649)	(1,649)	-	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	IDU	(868)	-	-	-	-	-	(868)	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	OR	(9,016)	-	(9,016)	-	-	-	-	-	-



Depreciation Reserve (Actuals)
Year End: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	UT	(15,363)	-	-	-	(15,363)	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WA	(1,365)	-	(1,365)	-	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYP	(4,089)	-	-	(4,089)	-	-	-
1080000	AC PR DPR EL PL SR	3610000	STRUCTURES & IMPROVEMENTS	WYU	(822)	-	-	(822)	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	CA	(10,809)	(10,809)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	IDU	(11,795)	-	-	-	(11,795)	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	OR	(99,689)	(99,689)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	UT	(152,205)	-	-	-	(152,205)	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WA	(26,771)	-	(26,771)	-	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYP	(43,628)	-	-	(43,628)	-	-	-
1080000	AC PR DPR EL PL SR	3620000	STATION EQUIPMENT	WYU	(4,086)	-	-	(4,086)	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(128)	(128)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	(159)	-	-	-	(159)	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	(1,462)	(1,462)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	(2,019)	-	-	-	(2,019)	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	(454)	-	(454)	-	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	(803)	-	-	(803)	-	-	-
1080000	AC PR DPR EL PL SR	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	(32)	-	-	(32)	-	-	-
1080000	AC PR DPR EL PL SR	3640000	*POLES, TOWERS AND FIXTURES*	CA	(43,172)	(43,172)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	*POLES, TOWERS AND FIXTURES*	IDU	(47,851)	-	-	-	(47,851)	-	-
1080000	AC PR DPR EL PL SR	3640000	*POLES, TOWERS AND FIXTURES*	OR	(255,299)	(255,299)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	*POLES, TOWERS AND FIXTURES*	UT	(166,924)	-	-	-	(166,924)	-	-
1080000	AC PR DPR EL PL SR	3640000	*POLES, TOWERS AND FIXTURES*	WA	(75,631)	-	(75,631)	-	-	-	-
1080000	AC PR DPR EL PL SR	3640000	*POLES, TOWERS AND FIXTURES*	WYP	(71,674)	-	-	(71,674)	-	-	-
1080000	AC PR DPR EL PL SR	3640000	*POLES, TOWERS AND FIXTURES*	WYU	(15,885)	-	-	(15,885)	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	(22,535)	(22,535)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	(16,623)	-	-	-	(16,623)	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	(138,404)	(138,404)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	(85,064)	-	-	(85,064)	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	(37,212)	-	(37,212)	-	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	(43,458)	-	-	(43,458)	-	-	-
1080000	AC PR DPR EL PL SR	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	(5,879)	-	-	(5,879)	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	CA	(13,101)	(13,101)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	IDU	(4,630)	-	-	-	(4,630)	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	OR	(48,957)	(48,957)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	UT	(87,498)	-	-	-	(87,498)	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WA	(11,065)	-	(11,065)	-	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYP	(11,112)	-	-	(11,112)	-	-	-
1080000	AC PR DPR EL PL SR	3660000	UNDERGROUND CONDUIT	WYU	(3,067)	-	-	(3,067)	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	(13,608)	(13,608)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	(12,873)	-	-	-	(12,873)	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	(96,546)	(96,546)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	(205,056)	-	-	-	(205,056)	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	(13,563)	-	(13,563)	-	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	(24,753)	-	-	(24,753)	-	-	-
1080000	AC PR DPR EL PL SR	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	(14,118)	-	-	(14,118)	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	CA	(30,499)	(30,499)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	IDU	(33,737)	-	-	-	-	(33,737)	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	OR	(252,938)	(252,938)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	UT	(166,991)	-	-	-	(166,991)	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WA	(64,804)	-	(64,804)	-	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYP	(48,198)	-	-	(48,198)	-	-	-
1080000	AC PR DPR EL PL SR	3680000	LINE TRANSFORMERS	WYU	(7,651)	-	-	(7,651)	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	CA	(4,273)	(4,273)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	IDU	(4,818)	-	-	-	(4,818)	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	OR	(46,488)	(46,488)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	UT	(40,295)	-	-	-	(40,295)	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WA	(9,716)	-	(9,716)	-	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYP	(7,400)	-	-	(7,400)	-	-	-
1080000	AC PR DPR EL PL SR	3691000	SERVICES - OVERHEAD	WYU	(1,198)	-	-	(1,198)	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	CA	(9,134)	(9,134)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	IDU	(13,861)	-	-	-	(13,861)	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	OR	(99,435)	(99,435)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	UT	(76,250)	-	-	-	(76,250)	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WA	(23,183)	-	(23,183)	-	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYP	(20,337)	-	-	(20,337)	-	-	-
1080000	AC PR DPR EL PL SR	3692000	SERVICES - UNDERGROUND	WYU	(5,794)	-	-	(5,794)	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	CA	(721)	(721)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	IDU	(10,964)	-	-	-	(10,964)	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	OR	(22,472)	(22,472)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	UT	(55,963)	-	-	-	(55,963)	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WA	(8,063)	-	(8,063)	-	-	-	-
1080000	AC PR DPR EL PL SR	3700000	METERS	WYP	(8,024)	-	-	(8,024)	-	-	-



Depreciation Reserve (Actuals)
Year End: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3700000	METERS	WYU	(1,639)	-	-	(1,639)	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	CA	(259)	(259)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	(126)	-	-	-	(126)	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	OR	(2,126)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	UT	(3,333)	-	-	-	(3,333)	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WA	(424)	-	(424)	-	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	(814)	-	-	(814)	-	-	-
1080000	AC PR DPR EL PL SR	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	(138)	-	-	(138)	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	(403)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	(461)	-	-	-	(461)	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	(12,787)	-	(12,787)	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	(13,606)	-	-	-	(13,606)	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	(1,751)	-	(1,751)	-	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	(3,966)	-	-	(3,966)	-	-	-
1080000	AC PR DPR EL PL SR	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	(1,262)	-	-	(1,262)	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	IDU	(3)	-	-	-	(3)	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	OR	(0)	-	(0)	-	-	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	SO	(4)	(0)	(1)	(0)	(1)	(2)	(0)
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	UT	(21)	-	-	-	(21)	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYP	(11)	-	-	-	(11)	-	-
1080000	AC PR DPR EL PL SR	3892000	LAND RIGHTS	WYU	(5)	-	-	-	(5)	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CA	(843)	(843)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	CN	(2,471)	(58)	(766)	(169)	(180)	(1,194)	(105)
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	IDU	(5,094)	-	-	-	-	(5,094)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	OR	(10,943)	-	(10,943)	-	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SE	(238)	(3)	(60)	(18)	(37)	(105)	(15)
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SG	(2,959)	(43)	(771)	(232)	(420)	(1,314)	(178)
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	SO	(31,737)	(715)	(8,632)	(2,429)	(4,157)	(13,947)	(1,851)
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	UT	(13,305)	-	-	-	-	(13,305)	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WA	(7,870)	-	-	(7,870)	-	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYP	(1,780)	-	-	-	(1,780)	-	-
1080000	AC PR DPR EL PL SR	3900000	STRUCTURES AND IMPROVEMENTS	WYU	(1,498)	-	-	-	(1,498)	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CA	(92)	(92)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	CN	(863)	(20)	(267)	(59)	(63)	(417)	(37)
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	IDU	(26)	-	-	-	-	(26)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	OR	(1,081)	-	(1,081)	-	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SE	(2)	(0)	(1)	(0)	(0)	(1)	(0)
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SG	(824)	(12)	(215)	(65)	(117)	(366)	(49)
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	SO	(6,911)	(156)	(1,880)	(529)	(905)	(3,037)	(403)
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	UT	(338)	-	-	-	-	(338)	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WA	(40)	-	-	(40)	-	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYP	(256)	-	-	-	(256)	-	-
1080000	AC PR DPR EL PL SR	3910000	OFFICE FURNITURE	WYU	(15)	-	-	-	-	(15)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(23)	(23)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	(1,891)	(44)	(586)	(129)	(138)	(913)	(80)
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	(203)	-	-	-	-	(203)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	(464)	-	(464)	-	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	(10)	(0)	(2)	(1)	(1)	(4)	(1)
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	(1,119)	(16)	(292)	(88)	(159)	(497)	(67)
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	(24,033)	(541)	(6,536)	(1,840)	(3,148)	(10,561)	(1,401)
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	(239)	-	-	-	-	(239)	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	(185)	-	-	(185)	-	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	(942)	-	-	-	(942)	-	-
1080000	AC PR DPR EL PL SR	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	(17)	-	-	-	(17)	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	CN	(0)	(0)	(0)	(0)	(0)	(0)	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	OR	(2)	-	(2)	-	-	-	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SG	(25)	(0)	(7)	(2)	(4)	(11)	(2)
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	SO	(56)	(1)	(15)	(4)	(7)	(25)	(3)
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	UT	(4)	-	-	-	-	(4)	-
1080000	AC PR DPR EL PL SR	3913000	OFFICE EQUIPMENT	WYU	(4)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	(33)	(33)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	(161)	-	-	-	-	(161)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	(807)	-	(807)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SE	(18)	(0)	(5)	(1)	(3)	(8)	(1)
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	(318)	(5)	(83)	(25)	(45)	(141)	(19)
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	(455)	(10)	(124)	(35)	(60)	(200)	(27)
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	(1,412)	-	-	-	-	(1,412)	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	(147)	-	-	(147)	-	-	-
1080000	AC PR DPR EL PL SR	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	(259)	-	-	-	(259)	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	OR	(52)	-	(52)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	SO	(47)	(1)	(13)	(4)	(6)	(21)	(3)
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	UT	(198)	-	-	-	-	(198)	-



Depreciation Reserve (Actuals)
Year End: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Mid and Full Size Automobiles	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WA	(5)	-	-	(5)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	(14)	-	-	-	(14)	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	(197)	(197)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	(849)	-	-	-	-	-	(849)	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	(2,795)	-	(2,795)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	(48)	(1)	(12)	(4)	(7)	(21)	(3)	(0)
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	(4,464)	(66)	(1,164)	(350)	(634)	(1,982)	(268)	(1)
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	(718)	(16)	(195)	(55)	(94)	(316)	(42)	(0)
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	(4,562)	-	-	-	-	(4,562)	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	(958)	-	-	(958)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	(751)	-	-	-	(751)	-	-	-
1080000	AC PR DPR EL PL SR	3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	(217)	-	-	-	(217)	-	-	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CA	(409)	(409)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	IDU	(1,389)	-	-	-	-	-	(1,389)	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	OR	(7,766)	-	(7,766)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SE	(155)	(2)	(39)	(11)	(24)	(68)	(10)	(0)
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SG	(3,604)	(53)	(939)	(262)	(511)	(1,600)	(216)	(1)
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SO	(201)	(5)	(55)	(15)	(26)	(89)	(12)	(0)
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	UT	(9,098)	-	-	-	-	(9,098)	-	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WA	(1,754)	-	-	(1,754)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYP	(1,732)	-	-	-	(1,732)	-	-	-
1080000	AC PR DPR EL PL SR	3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYU	(413)	-	-	-	(413)	-	-	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	OR	(117)	-	(117)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SE	(3)	(0)	(1)	(0)	(1)	(1)	(0)	(0)
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	SG	(2,117)	(31)	(552)	(166)	(300)	(940)	(127)	(1)
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	UT	(107)	-	-	-	-	(107)	-	-
1080000	AC PR DPR EL PL SR	3920600	DUMP TRUCKS	WA	(201)	(201)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	IDU	(404)	-	-	-	-	(404)	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	OR	(1,553)	-	(1,553)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SE	(30)	(0)	(7)	(2)	(5)	(13)	(2)	(0)
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SG	(723)	(11)	(188)	(57)	(103)	(321)	(43)	(0)
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	SO	(315)	(7)	(86)	(24)	(41)	(139)	(18)	(0)
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	UT	(3,129)	-	-	-	-	(3,129)	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WA	(366)	-	-	(366)	-	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYP	(1,161)	-	-	-	(1,161)	-	-	-
1080000	AC PR DPR EL PL SR	3920900	TRAILERS	WYU	(234)	-	-	-	(234)	-	-	-
1080000	AC PR DPR EL PL SR	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	(61)	(61)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	(43)	-	-	-	-	-	(43)	-
1080000	AC PR DPR EL PL SR	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	(225)	-	(225)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)
1080000	AC PR DPR EL PL SR	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	(410)	(6)	(107)	(32)	(58)	(182)	(25)	(0)
1080000	AC PR DPR EL PL SR	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	(34)	(1)	(9)	(3)	(4)	(15)	(2)	(0)
1080000	AC PR DPR EL PL SR	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	(165)	-	-	-	-	(165)	-	-
1080000	AC PR DPR EL PL SR	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	(57)	-	-	(57)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	(110)	-	-	-	(110)	-	-	-
1080000	AC PR DPR EL PL SR	3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	(16)	-	-	-	(16)	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	(225)	-	(225)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	(320)	(5)	(83)	(25)	(45)	(142)	(19)	(0)
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	(139)	(3)	(38)	(11)	(18)	(61)	(8)	(0)
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	(694)	-	-	-	-	(694)	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	(150)	-	-	(150)	-	-	-	-
1080000	AC PR DPR EL PL SR	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	(53)	-	-	-	-	(53)	-	-
1080000	AC PR DPR EL PL SR	3923000	TRANSPORTATION EQUIPMENT	SO	(1,085)	(24)	(295)	(83)	(142)	(477)	(63)	(0)
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	CA	(109)	(109)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	IDU	(280)	-	-	-	-	-	(280)	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	OR	(1,363)	-	(1,363)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SG	(2,864)	(39)	(695)	(209)	(378)	(1,183)	(160)	(1)
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	SO	(135)	(3)	(37)	(10)	(18)	(59)	(6)	(0)
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	UT	(1,664)	-	-	-	-	(1,664)	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WA	(376)	-	-	(376)	-	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYP	(536)	-	-	-	(536)	-	-	-
1080000	AC PR DPR EL PL SR	3930000	STORES EQUIPMENT	WYU	(1)	-	-	-	-	(1)	-	-
1080000	AC PR DPR EL PL SR	3940000	*TLS SHOP, GAR EQUIPMENT*	CA	(377)	(377)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	*TLS SHOP, GAR EQUIPMENT*	IDU	(1,136)	-	-	-	-	-	(1,136)	-
1080000	AC PR DPR EL PL SR	3940000	*TLS SHOP, GAR EQUIPMENT*	OR	(5,413)	-	(5,413)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	*TLS SHOP, GAR EQUIPMENT*	SE	(76)	(1)	(19)	(6)	(12)	(34)	(5)	(0)
1080000	AC PR DPR EL PL SR	3940000	*TLS SHOP, GAR EQUIPMENT*	SG	(11,430)	(168)	(2,980)	(890)	(1,622)	(5,074)	(686)	(3)
1080000	AC PR DPR EL PL SR	3940000	*TLS SHOP, GAR EQUIPMENT*	SO	(1,461)	(33)	(397)	(112)	(191)	(642)	(85)	(0)
1080000	AC PR DPR EL PL SR	3940000	*TLS SHOP, GAR EQUIPMENT*	UT	(7,174)	-	-	-	-	(7,174)	-	-
1080000	AC PR DPR EL PL SR	3940000	*TLS SHOP, GAR EQUIPMENT*	WA	(1,313)	-	-	(1,313)	-	-	-	-
1080000	AC PR DPR EL PL SR	3940000	*TLS SHOP, GAR EQUIPMENT*	WYP	(1,916)	-	-	-	(1,916)	-	-	-
1080000	AC PR DPR EL PL SR	3940000	*TLS SHOP, GAR EQUIPMENT*	WYU	(301)	-	-	-	(301)	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	CA	(174)	(174)	-	-	-	-	-	-



Depreciation Reserve (Actuals)
Year End: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	IDU	(726)	-	-	-	(726)	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	OR	(4,259)	-	(4,259)	-	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SE	(636)	(9)	(159)	(47)	(98)	(281)	(41)
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SG	(3,621)	(53)	(944)	(284)	(514)	(1,608)	(217)
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	SO	(2,780)	(63)	(756)	(213)	(364)	(1,222)	(162)
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	UT	(3,831)	-	-	-	(3,831)	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WA	(771)	-	-	(771)	-	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYP	(1,302)	-	-	-	(1,302)	-	-
1080000	AC PR DPR EL PL SR	3950000	LABORATORY EQUIPMENT	WYU	(82)	-	-	-	(82)	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	(782)	(782)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	(1,538)	-	-	-	-	(1,538)	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	(7,928)	-	(7,928)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SG	(330)	(5)	(86)	(26)	(47)	(146)	(20)
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	(1,089)	(25)	(296)	(83)	(143)	(479)	(64)
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	(6,074)	-	-	-	(6,074)	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	(1,738)	-	-	(1,738)	-	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	(2,497)	-	-	-	(2,497)	-	-
1080000	AC PR DPR EL PL SR	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	(450)	-	-	-	(450)	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(42)	(42)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(114)	-	-	-	-	(114)	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(448)	-	(448)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(78)	(1)	(20)	(6)	(11)	(35)	(5)
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(232)	-	-	-	-	(232)	-
1080000	AC PR DPR EL PL SR	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(96)	-	-	-	(96)	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	(413)	(413)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	(946)	-	-	-	-	(946)	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	(5,340)	-	(5,340)	-	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	(589)	(9)	(154)	(46)	(84)	(262)	(35)
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	(700)	(16)	(190)	(54)	(92)	(308)	(41)
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	(5,070)	-	-	-	-	(5,070)	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	(1,171)	-	-	(1,171)	-	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	(1,310)	-	-	-	(1,310)	-	-
1080000	AC PR DPR EL PL SR	3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	(255)	-	-	-	(255)	-	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	OR	(204)	-	(204)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961000	CRANES	SG	(1,228)	(18)	(320)	(96)	(174)	(545)	(74)
1080000	AC PR DPR EL PL SR	3961000	CRANES	UT	(1)	-	-	-	-	(1)	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	OR	(423)	-	(423)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	SG	(8,838)	(130)	(2,304)	(693)	(1,254)	(3,924)	(531)
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	SO	(568)	(13)	(155)	(44)	(74)	(250)	(33)
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	UT	(637)	-	-	-	-	(637)	-
1080000	AC PR DPR EL PL SR	3961100	HEAVY CONSTRUCTION EQUIP. PRODUCT DIGGER	WYP	(166)	-	-	-	(166)	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(496)	(496)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(1,043)	-	-	-	-	(1,043)	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	(4,746)	-	(4,746)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	(183)	(3)	(48)	(14)	(26)	(81)	(11)
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	(701)	(16)	(191)	(54)	(92)	(308)	(41)
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	(5,681)	-	-	-	-	(5,681)	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	(1,156)	-	-	(1,156)	-	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	(1,094)	-	-	-	(1,094)	-	-
1080000	AC PR DPR EL PL SR	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	(211)	-	-	-	(211)	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	(255)	(255)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	(589)	-	-	-	-	(589)	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	(1,139)	-	(1,139)	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SE	(117)	(2)	(29)	(9)	(18)	(52)	(8)
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SG	(2,519)	(37)	(657)	(197)	(358)	(1,119)	(151)
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	(264)	(6)	(72)	(20)	(35)	(116)	(15)
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	(2,053)	-	-	-	-	(2,053)	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	(610)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	(529)	-	-	-	(529)	-	-
1080000	AC PR DPR EL PL SR	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	(231)	-	-	-	(231)	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CA	(2,488)	-	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	CN	(1,963)	(47)	(618)	(136)	(145)	(963)	(85)
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	IDU	(5,128)	-	-	-	-	(5,128)	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	OR	(38,764)	-	(38,764)	-	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SE	(131)	(2)	(33)	(10)	(20)	(58)	(8)
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SG	(77,400)	(1,136)	(20,178)	(6,067)	(10,966)	(34,382)	(4,648)
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	SO	(42,483)	(957)	(11,555)	(3,252)	(5,564)	(18,670)	(2,477)
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	UT	(24,936)	-	-	-	-	(24,936)	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	(5,259)	-	-	(5,259)	-	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	(10,343)	-	-	-	(10,343)	-	-
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	(2,594)	-	-	-	-	(2,594)	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	(233)	(233)	-	-	-	-	-
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	(241)	-	-	-	-	-	(241)



Depreciation Reserve (Actuals)
Year End: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000 AC PR DPR EL PL SR	3972000 MOBILE RADIO EQUIPMENT	OR	(1,961)	-	(1,961)	-	-	-	-	-	-
1080000 AC PR DPR EL PL SR	3972000 MOBILE RADIO EQUIPMENT	SE	(67)	(1)	(17)	(5)	(10)	(30)	(4)	(0)	-
1080000 AC PR DPR EL PL SR	3972000 MOBILE RADIO EQUIPMENT	SG	(3,031)	(44)	(790)	(238)	(430)	(1,346)	(182)	(1)	-
1080000 AC PR DPR EL PL SR	3972000 MOBILE RADIO EQUIPMENT	SO	(443)	(10)	(120)	(34)	(58)	(195)	(26)	(0)	-
1080000 AC PR DPR EL PL SR	3972000 MOBILE RADIO EQUIPMENT	UT	(1,550)	-	-	-	-	(1,550)	-	-	-
1080000 AC PR DPR EL PL SR	3972000 MOBILE RADIO EQUIPMENT	WA	(407)	-	-	(407)	-	-	-	-	-
1080000 AC PR DPR EL PL SR	3972000 MOBILE RADIO EQUIPMENT	WYP	(483)	-	-	-	(483)	-	-	-	-
1080000 AC PR DPR EL PL SR	3972000 MOBILE RADIO EQUIPMENT	WYU	(86)	-	-	-	(86)	-	-	-	-
1080000 AC PR DPR EL PL SR	3980000 MISCELLANEOUS EQUIPMENT	CA	(28)	-	-	-	-	-	-	-	-
1080000 AC PR DPR EL PL SR	3980000 MISCELLANEOUS EQUIPMENT	CN	(51)	(1)	(16)	(4)	(4)	(25)	(2)	-	-
1080000 AC PR DPR EL PL SR	3980000 MISCELLANEOUS EQUIPMENT	IDU	(36)	-	-	-	-	-	(36)	-	-
1080000 AC PR DPR EL PL SR	3980000 MISCELLANEOUS EQUIPMENT	OR	(576)	-	(576)	-	-	-	-	-	-
1080000 AC PR DPR EL PL SR	3980000 MISCELLANEOUS EQUIPMENT	SE	(3)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	-
1080000 AC PR DPR EL PL SR	3980000 MISCELLANEOUS EQUIPMENT	SG	(1,436)	(21)	(374)	(113)	(204)	(637)	(86)	(0)	-
1080000 AC PR DPR EL PL SR	3980000 MISCELLANEOUS EQUIPMENT	SO	(1,414)	(32)	(385)	(108)	(185)	(621)	(82)	(0)	-
1080000 AC PR DPR EL PL SR	3980000 MISCELLANEOUS EQUIPMENT	UT	(574)	-	-	-	-	(574)	-	-	-
1080000 AC PR DPR EL PL SR	3980000 MISCELLANEOUS EQUIPMENT	WA	(86)	-	-	(96)	-	-	-	-	-
1080000 AC PR DPR EL PL SR	3980000 MISCELLANEOUS EQUIPMENT	WYP	(81)	-	-	-	(81)	-	-	-	-
1080000 AC PR DPR EL PL SR	3980000 MISCELLANEOUS EQUIPMENT	WYU	(12)	-	-	-	(12)	-	-	-	-
1080000 Total			(9,644,079)	(251,294)	(2,822,242)	(790,178)	(1,274,514)	(3,948,712)	(555,317)	(1,822)	-
1083000 AC PR DPR-REMOVAL	288351 Reg Liab Contra - Carbon Decomm - ID	IDU	1,213	-	-	-	-	-	1,213	-	-
1083000 AC PR DPR-REMOVAL	288353 Reg Liab Contra - Carbon Decomm - UT	UT	(8,527)	-	-	-	-	(8,527)	-	-	-
1083000 AC PR DPR-REMOVAL	288365 Reg Liab - Steam Decomm - WA	WA	(1,785)	-	-	(1,785)	-	-	-	-	-
1083000 Total			(9,099)	-	-	(1,785)	-	(8,527)	1,213	-	-
1085000 AC PR DPR-ACCURAL	145129 BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	1,246	28	339	95	163	548	73	0	-
1085000 AC PR DPR-ACCURAL	145131 Accum Depr - Hydro - ID Klamath Adj	OTHER	620	-	-	-	-	-	-	620	-
1085000 AC PR DPR-ACCURAL	145134 Accum Depr - Hydro - WY Klamath Adj	OTHER	1,484	-	-	-	-	-	-	-	1,484
1085000 AC PR DPR-ACCURAL	145135 ACCUM DEPR-HYDRO DECOMMISSIONING	SG-P	(6,967)	(102)	(1,816)	(546)	(989)	(3,093)	(418)	(2)	-
1085000 AC PR DPR-ACCURAL	145135 ACCUM DEPR-HYDRO DECOMMISSIONING	SG-U	(289)	(4)	(75)	(23)	(41)	(129)	(17)	(0)	-
1085000 AC PR DPR-ACCURAL	145139 PRODUCTION PLANT-ACCUM DEPRECIATION	SG	19,189	282	5,003	1,504	2,723	8,519	1,152	6	-
1085000 AC PR DPR-ACCURAL	145149 TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	5,037	74	1,313	395	715	2,236	303	1	-
1085000 AC PR DPR-ACCURAL	145169 DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	381	381	-	-	-	-	-	-	-
1085000 AC PR DPR-ACCURAL	145169 DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	282	-	-	-	-	-	282	-	-
1085000 AC PR DPR-ACCURAL	145169 DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	2,062	-	2,062	-	-	-	-	-	-
1085000 AC PR DPR-ACCURAL	145169 DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	2,090	-	-	-	-	2,090	-	-	-
1085000 AC PR DPR-ACCURAL	145169 DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	523	-	-	523	-	-	-	-	-
1085000 AC PR DPR-ACCURAL	145169 DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	758	-	-	-	758	-	-	-	-
1085000 Total			26,416	658	6,825	1,949	3,330	10,171	1,374	5	2,104
Grand Total			(9,626,762)	(250,636)	(2,815,417)	(790,014)	(1,271,184)	(3,947,068)	(552,731)	(1,816)	2,104

B18. AMORTIZATION RESERVE



Amortization Reserve (Actuals)
Year End: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000 AC PR AMR EL PT SR	3020000 FRANCHISES AND CONSENTS	IDU	(966)	-	(81)	(1,434)	(431)	(781)	(2,442)	(300)	(2)
1110000 AC PR AMR EL PT SR	3020000 FRANCHISES AND CONSENTS	SS	(5,501)	-	-	-	-	-	-	-	-
1110000 AC PR AMR EL PT SR	3020000 FRANCHISES AND CONSENTS	SG-P	(114,429)	(1,679)	(29,832)	(8,970)	(16,241)	(50,801)	(6,872)	(33)	-
1110000 AC PR AMR EL PT SR	3020000 FRANCHISES AND CONSENTS	SG-U	(6,141)	(90)	(1,601)	(481)	(872)	(2,726)	(369)	(2)	-
1110000 AC PR AMR EL PT SR	3020000 FRANCHISES AND CONSENTS	UT	32,081	-	-	-	-	32,081	-	-	-
1110000 AC PR AMR EL PT SR	3031040 INTANGIBLE PLANT	OR	(122)	-	(122)	-	-	-	-	-	-
1110000 AC PR AMR EL PT SR	3031040 INTANGIBLE PLANT	SG	(16,872)	(248)	(4,398)	(1,323)	(2,395)	(7,490)	(1,013)	(5)	-
1110000 AC PR AMR EL PT SR	3031040 INTANGIBLE PLANT	UT	(88)	-	-	-	-	(88)	-	-	-
1110000 AC PR AMR EL PT SR	3031040 INTANGIBLE PLANT	WYP	(173)	-	-	-	(173)	-	-	-	-
1110000 AC PR AMR EL PT SR	3031050 REGIONAL CONST MGMT SYS	SO	(11,031)	(248)	(3,000)	(844)	(1,445)	(4,848)	(643)	(2)	-
1110000 AC PR AMR EL PT SR	3031080 FUEL MGMT SYSTEM	SO	(3,293)	(74)	(896)	(252)	(431)	(1,447)	(192)	(1)	-
1110000 AC PR AMR EL PT SR	3031230 AUTOMATE POLE CARD SYSTEM	SO	(4,410)	(99)	(1,199)	(338)	(578)	(1,938)	(257)	(1)	-
1110000 AC PR AMR EL PT SR	3031680 DISTRIBUTION AUTOMATION PILOT	SO	(13,886)	(313)	(3,777)	(1,063)	(1,819)	(6,102)	(810)	(3)	-
1110000 AC PR AMR EL PT SR	3031830 CUSTOMER SERVICE SYSTEM	CN	(124,697)	(2,923)	(38,644)	(8,535)	(9,079)	(60,226)	(5,290)	-	-
1110000 AC PR AMR EL PT SR	3032040 SAP	SO	(159,158)	(3,585)	(43,288)	(12,183)	(20,845)	(69,944)	(9,280)	(33)	-
1110000 AC PR AMR EL PT SR	3032130 PROD & TRANS PLANT	SG	(195)	(3)	(51)	(15)	(28)	(86)	(12)	(0)	-
1110000 AC PR AMR EL PT SR	3032140 MINING PLANT	SO	(135)	(3)	(37)	(10)	(18)	(59)	(8)	(0)	-
1110000 AC PR AMR EL PT SR	3032150 HYDRO PLANT	SO	(315)	(7)	(86)	(24)	(41)	(139)	(18)	(0)	-
1110000 AC PR AMR EL PT SR	3032220 ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	(1,660)	(37)	(452)	(127)	(217)	(730)	(97)	(0)	-
1110000 AC PR AMR EL PT SR	3032270 ENTERPRISE DATA WAREHOUSE	SO	(5,877)	(132)	(1,598)	(450)	(770)	(2,583)	(343)	(1)	-
1110000 AC PR AMR EL PT SR	3032330 FIELDNET PRO METER READING SYST -HRP REP	SO	(2,908)	(65)	(791)	(223)	(381)	(1,278)	(170)	(1)	-
1110000 AC PR AMR EL PT SR	3032340 FACILITY INSPECTION REPORTING SYSTEM	SO	(2,000)	(45)	(544)	(153)	(262)	(879)	(117)	(0)	-
1110000 AC PR AMR EL PT SR	3032360 2002 GRID NET POWER COST MODELING	SO	(8,958)	(202)	(2,436)	(686)	(1,173)	(3,937)	(522)	(2)	-
1110000 AC PR AMR EL PT SR	3032450 MID OFFICE IMPROVEMENT PROJECT	SO	(10,561)	(238)	(2,872)	(808)	(1,385)	(4,641)	(616)	(2)	-
1110000 AC PR AMR EL PT SR	3032510 OPERATIONS MAPPING SYSTEM	SO	(10,386)	(234)	(2,825)	(795)	(1,360)	(4,564)	(606)	(2)	-
1110000 AC PR AMR EL PT SR	3032530 POLE ATTACHMENT MGMT SYSTEM	SO	(1,892)	(43)	(515)	(145)	(248)	(832)	(110)	(0)	-
1110000 AC PR AMR EL PT SR	3032590 SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(2,416)	(54)	(657)	(185)	(316)	(1,062)	(141)	(0)	-
1110000 AC PR AMR EL PT SR	3032600 SINGLE PERSON SCHEDULING	SO	(13,003)	(293)	(3,537)	(995)	(1,703)	(5,714)	(758)	(3)	-
1110000 AC PR AMR EL PT SR	3032640 TIBCO SOFTWARE	SO	(6,371)	(143)	(1,733)	(488)	(834)	(2,800)	(371)	(1)	-
1110000 AC PR AMR EL PT SR	3032680 TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(1,599)	(23)	(417)	(125)	(227)	(710)	(96)	(0)	-
1110000 AC PR AMR EL PT SR	3032690 UTILITY INTERNATIONAL FORECASTING MODEL	SO	(669)	(15)	(182)	(51)	(88)	(294)	(39)	(0)	-
1110000 AC PR AMR EL PT SR	3032710 ROUGE RIVER HYDRO INTANGIBLES	SG	(97)	(1)	(25)	(8)	(14)	(43)	(6)	(0)	-
1110000 AC PR AMR EL PT SR	3032740 GADSBY INTANGIBLE ASSETS	SG	(10)	(0)	(3)	(1)	(1)	(5)	(1)	(0)	-
1110000 AC PR AMR EL PT SR	3032760 SWIFT 2 IMPROVEMENTS	SG	(7,277)	(107)	(1,897)	(570)	(1,033)	(3,231)	(437)	(2)	-
1110000 AC PR AMR EL PT SR	3032770 NORTH UMPIQUA - SETTLEMENT AGREEMENT	SG	(235)	(3)	(61)	(18)	(33)	(104)	(14)	(0)	-
1110000 AC PR AMR EL PT SR	3032780 BEAR RIVER SETTLEMENT AGREEMENT	SG	(69)	(1)	(18)	(5)	(10)	(31)	(4)	(0)	-
1110000 AC PR AMR EL PT SR	3032780 BEAR RIVER SETTLEMENT AGREEMENT	SG-U	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	-
1110000 AC PR AMR EL PT SR	3032830 VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	(2,579)	(58)	(701)	(197)	(338)	(1,133)	(150)	(1)	-
1110000 AC PR AMR EL PT SR	3032860 WEB SOFTWARE	SO	(6,320)	(142)	(1,719)	(484)	(828)	(2,777)	(368)	(1)	-
1110000 AC PR AMR EL PT SR	3032900 IDAHO TRANSMISSION CUSTOMER-OWNED ASSET	SG	(3,507)	(51)	(914)	(275)	(498)	(1,557)	(211)	(1)	-
1110000 AC PR AMR EL PT SR	3032990 P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	(5,827)	(131)	(1,585)	(446)	(763)	(2,561)	(340)	(1)	-
1110000 AC PR AMR EL PT SR	3033090 STEAM PLANT INTANGIBLE ASSETS	SG	(31,689)	(465)	(8,261)	(2,484)	(4,498)	(14,068)	(1,903)	(9)	-
1110000 AC PR AMR EL PT SR	3033170 GTX VERSION 7 SOFTWARE	CN	(7,430)	(174)	(2,303)	(509)	(541)	(3,589)	(315)	-	-
1110000 AC PR AMR EL PT SR	3033190 ITRON METER READING SOFTWARE	CN	(5,868)	(138)	(1,819)	(402)	(427)	(2,834)	(249)	-	-
1110000 AC PR AMR EL PT SR	3033210 ARCFM SOFTWARE	SO	(3,978)	(90)	(1,082)	(305)	(521)	(1,748)	(232)	(1)	-
1110000 AC PR AMR EL PT SR	3033220 MONARCH EMS/SCADA	SO	(15,202)	(342)	(4,135)	(1,164)	(1,991)	(6,681)	(886)	(3)	-
1110000 AC PR AMR EL PT SR	3033240 IEE - Itron Enterprise Addition	CN	(3,650)	(86)	(1,131)	(250)	(266)	(1,763)	(155)	-	-
1110000 AC PR AMR EL PT SR	3033250 AMI Metering Software	SO	(14,644)	(343)	(4,538)	(1,002)	(1,066)	(7,073)	(621)	-	-
1110000 AC PR AMR EL PT SR	3033260 Big Data & Analytics	SO	(1,267)	(29)	(345)	(97)	(166)	(557)	(74)	(0)	-
1110000 AC PR AMR EL PT SR	3033270 CES - Customer Experience System	CN	(1,035)	(24)	(321)	(71)	(75)	(500)	(44)	-	-
1110000 AC PR AMR EL PT SR	3033280 MAPAPPS - Mapping Systems Application	SO	(300)	(7)	(82)	(23)	(39)	(132)	(18)	(0)	-
1110000 AC PR AMR EL PT SR	3033290 CUSTOMER CONTACTS	CN	(94)	(2)	(29)	(6)	(7)	(46)	(4)	-	-
1110000 AC PR AMR EL PT SR	3033300 SECID - CUST SECURE WEB LOGIN	CN	(1,085)	(25)	(336)	(74)	(79)	(524)	(46)	-	-
1110000 AC PR AMR EL PT SR	3033310 C&T - ENERGY TRADING SYSTEM	SO	(18,769)	(423)	(5,105)	(1,437)	(2,458)	(8,248)	(1,094)	(4)	-
1110000 AC PR AMR EL PT SR	3033320 CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	(9,971)	(146)	(2,599)	(782)	(1,415)	(4,426)	(599)	(3)	-
1110000 AC PR AMR EL PT SR	3033370 DISTRIBUTION INTANGIBLES	WYP	(37)	-	-	-	(37)	-	-	-	-
1110000 AC PR AMR EL PT SR	3033380 MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	(782)	(11)	(204)	(61)	(111)	(347)	(47)	(0)	-
1110000 AC PR AMR EL PT SR	3033390 RMT TRADE SYSTEM	SO	(923)	(21)	(251)	(71)	(121)	(406)	(54)	(0)	-
1110000 AC PR AMR EL PT SR	3033410 M365	SO	(31)	(1)	(8)	(2)	(4)	(14)	(2)	(0)	-
1110000 AC PR AMR EL PT SR	3034900 MISC - MISCELLANEOUS	CA	(6)	(6)	-	-	-	-	-	-	-
1110000 AC PR AMR EL PT SR	3034900 MISC - MISCELLANEOUS	CN	(3)	(0)	(1)	(0)	(0)	(1)	(0)	-	-



Amortization Reserve (Actuals)
Year End: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000 AC PR AMR EL PT SR	3034900 MISC - MISCELLANEOUS	IDU	(10)	-	-	-	-	-	(10)	-	-
1110000 AC PR AMR EL PT SR	3034900 MISC - MISCELLANEOUS	OR	(7)	-	(7)	-	-	-	-	-	-
1110000 AC PR AMR EL PT SR	3034900 MISC - MISCELLANEOUS	SE	(2)	(0)	(0)	(0)	(0)	(1)	(0)	(0)	-
1110000 AC PR AMR EL PT SR	3034900 MISC - MISCELLANEOUS	SG	(27,403)	(402)	(7,144)	(2,148)	(3,889)	(12,165)	(1,646)	(8)	-
1110000 AC PR AMR EL PT SR	3034900 MISC - MISCELLANEOUS	SO	(1,234)	(28)	(336)	(94)	(162)	(542)	(72)	(0)	-
1110000 AC PR AMR EL PT SR	3034900 MISC - MISCELLANEOUS	UT	(16)	-	-	-	-	(16)	-	-	-
1110000 AC PR AMR EL PT SR	3034900 MISC - MISCELLANEOUS	WA	(11)	-	-	(11)	-	-	-	-	-
1110000 AC PR AMR EL PT SR	3034900 MISC - MISCELLANEOUS	WYP	(166)	-	-	-	(166)	-	-	-	-
1110000 AC PR AMR EL PT SR	3035320 HYDRO PLANT INTANGIBLES	SG	(771)	(11)	(201)	(60)	(109)	(342)	(46)	(0)	-
1110000 AC PR AMR EL PT SR	3035320 HYDRO PLANT INTANGIBLES	SG-P	(116)	(2)	(30)	(9)	(16)	(52)	(7)	(0)	-
1110000 AC PR AMR EL PT SR	3035322 ACD-Cal Center Automated Call Distribut	CN	(4,132)	(97)	(1,281)	(283)	(301)	(1,996)	(175)	-	-
1110000 AC PR AMR EL PT SR	3035330 OATI-OASIS INTERFACE	SO	(1,240)	(28)	(337)	(95)	(162)	(545)	(72)	(0)	-
1110000 AC PR AMR EL PT SR	3316000 STRUCTURES - LEASE IMPROVEMENTS	SG-P	(3,139)	(46)	(818)	(246)	(446)	(1,394)	(189)	(1)	-
1110000 AC PR AMR EL PT SR	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(506)	(506)	-	-	-	-	-	-	-
1110000 AC PR AMR EL PT SR	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	(334)	-	-	-	-	-	(334)	-	-
1110000 AC PR AMR EL PT SR	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	(4,741)	-	(4,741)	-	-	-	-	-	-
1110000 AC PR AMR EL PT SR	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	(1,175)	(26)	(320)	(90)	(154)	(516)	(69)	(0)	-
1110000 AC PR AMR EL PT SR	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	(33)	-	-	-	-	(33)	-	-	-
1110000 AC PR AMR EL PT SR	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	(1,855)	-	-	(1,855)	-	-	-	-	-
1110000 AC PR AMR EL PT SR	3901000 LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	(4,454)	-	-	-	(4,454)	-	-	-	-
1110000 Total			(691,674)	(14,854)	(201,615)	(55,337)	(90,908)	(288,284)	(40,542)	(133)	-
Grand Total			(691,674)	(14,854)	(201,615)	(55,337)	(90,908)	(288,284)	(40,542)	(133)	-

B19. D.I.T. BALANCE AND I.T.C.



Deferred Income Tax Balance (Actuals)
Year End: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1900000	ACM DEF INCM TAXES 287061	DTA 705.346 - CA - Protected PP&E ARAM	CA	599	599	-	-	-	-	-	-
1900000	ACM DEF INCM TAXES 287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	1,934	-	-	-	-	1,934	-	-
1900000	ACM DEF INCM TAXES 287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	0	-	0	-	-	-	-	-
1900000	ACM DEF INCM TAXES 287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	12,262	-	-	-	12,262	-	-	-
1900000	ACM DEF INCM TAXES 287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	3,594	-	-	3,594	-	-	-	-
1900000	ACM DEF INCM TAXES 287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	8,727	-	-	-	8,727	-	-	-
1900000 Total				27,117	599	0	3,594	8,727	12,262	1,934	-
1901000	ACCUM DEF INC TAX 287045	DTA 610.155 RL - WA-Plant Closure Cost	WA	167	-	-	167	-	-	-	-
1901000	ACCUM DEF INC TAX 287047	DTA 610.150 RL-Bridger Acc Dep&Reclm-OR	OR	447	-	447	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287048	DTA 705.425 RL-Bridger Accel Depr- WA	WA	313	-	-	313	-	-	-	-
1901000	ACCUM DEF INC TAX 287049	DTA 705.352 RL-Klamath Dams Removal-CA	CA	65	65	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	1,004	-	-	-	-	-	-	1,004
1901000	ACCUM DEF INC TAX 287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	2,417	-	-	-	-	-	-	2,417
1901000	ACCUM DEF INC TAX 287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	2,269	-	-	-	-	-	-	2,269
1901000	ACCUM DEF INC TAX 287067	DTA 505.450 PMI Accrued Payroll Taxes	SE	259	4	65	19	40	115	17	0
1901000	ACCUM DEF INC TAX 287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	8,243	8,243	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	21,025	-	-	-	-	21,025	-	-
1901000	ACCUM DEF INC TAX 287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	92,188	-	92,188	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	22,135	-	-	22,135	-	-	-	-
1901000	ACCUM DEF INC TAX 287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	52,306	-	-	-	52,306	-	-	-
1901000	ACCUM DEF INC TAX 287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	162,469	-	-	-	-	162,469	-	-
1901000	ACCUM DEF INC TAX 287121	DTA 705.294 RL-NonProt PP&E EDIT-CA	CA	578	578	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287122	DTA 705.295 RL-NonProt PP&E EDIT-ID	IDU	112	-	-	-	-	112	-	-
1901000	ACCUM DEF INC TAX 287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	5,900	-	-	5,900	-	-	-	-
1901000	ACCUM DEF INC TAX 287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	10,859	-	-	-	10,859	-	-	-
1901000	ACCUM DEF INC TAX 287173	DTA 415.942 RL-Steam Decomm-WA	WA	439	-	-	439	-	-	-	-
1901000	ACCUM DEF INC TAX 287174	DTA 705.410 RL-Cholla Decomm-CA	CA	(7)	(7)	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287175	DTA 705.411 RL-Cholla Decomm-ID	IDU	(28)	-	-	-	-	(28)	-	-
1901000	ACCUM DEF INC TAX 287176	DTA 705.412 RL-Cholla Decomm-OR	OR	2,135	-	2,135	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287177	DTA 705.413 RL-Cholla Decomm-UT	UT	4,819	-	-	-	-	4,819	-	-
1901000	ACCUM DEF INC TAX 287178	DTA 705.414 RL-Cholla Decomm-WY	WYP	(69)	-	-	-	(69)	-	-	-
1901000	ACCUM DEF INC TAX 287180	DTA 505.450 - Accrued Payroll Taxes	SO	6,149	138	1,672	471	805	2,702	359	1
1901000	ACCUM DEF INC TAX 287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	152	152	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	14	-	-	-	-	14	-	-
1901000	ACCUM DEF INC TAX 287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	299	-	-	299	-	-	-	-
1901000	ACCUM DEF INC TAX 287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	134	-	-	-	134	-	-	-
1901000	ACCUM DEF INC TAX 287198	DTA 320.279 FAS 158 Post-Retirement	SO	2,754	62	749	211	361	1,210	161	1
1901000	ACCUM DEF INC TAX 287199	DTA 220.101 Bad Debt	BADDEBT	(41)	(1)	(20)	(6)	(0)	(11)	(2)	-
1901000	ACCUM DEF INC TAX 287200	DTA 705.267 RL-WA Decoup Mech	OTHER	235	-	-	-	-	-	-	235
1901000	ACCUM DEF INC TAX 287206	DTA 415.710 RL-WA Accel Depr	WA	10,706	-	-	10,706	-	-	-	-
1901000	ACCUM DEF INC TAX 287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	192	-	-	-	-	-	-	192
1901000	ACCUM DEF INC TAX 287211	DTA 425.226 - Deferred Revenue Other	OTHER	294	-	-	-	-	-	-	294
1901000	ACCUM DEF INC TAX 287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	1,865	-	-	-	-	-	-	1,865
1901000	ACCUM DEF INC TAX 287214	DTA 910.245 - Contra Rec Joint Owners	SO	75	2	20	6	10	33	4	0
1901000	ACCUM DEF INC TAX 287216	DTA 605.715 Trapper Mine Contract Oblig	SE	1,877	27	470	138	290	830	121	1
1901000	ACCUM DEF INC TAX 287219	DTA 715.810 Chehalis Mitigation Oblig	SG	58	1	15	5	8	26	3	0
1901000	ACCUM DEF INC TAX 287220	DTA 720.560 Pension Liab UMWVA Withdraw	SE	28,304	400	7,095	2,088	4,369	12,524	1,818	10
1901000	ACCUM DEF INC TAX 287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	8	-	-	8	-	-	-	-
1901000	ACCUM DEF INC TAX 287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	4,894	-	-	-	-	-	-	4,894
1901000	ACCUM DEF INC TAX 287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	(0)	-	-	-	-	-	-	(0)
1901000	ACCUM DEF INC TAX 287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	11	-	-	-	-	-	-	11
1901000	ACCUM DEF INC TAX 287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	3,705	-	-	-	-	-	-	3,705



Deferred Income Tax Balance (Actuals)

Year End: 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Aloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX 287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	2,425	-	-	-	-	-	-	2,425
1901000	ACCUM DEF INC TAX 287235	DTA 705.511 RL CA Def NPC - Noncurrent	OTHER	130	-	-	-	-	-	-	130
1901000	ACCUM DEF INC TAX 287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHE	OTHER	157	-	-	-	-	-	-	157
1901000	ACCUM DEF INC TAX 287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	1,364	-	-	-	-	-	-	1,364
1901000	ACCUM DEF INC TAX 287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	3,053	-	3,053	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287254	DTA 705.450 Reg Lia - CA Property Ins Re	CA	228	228	-	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287256	DTA 705.452 Reg Lia - WA Property Ins Re	WA	28	-	-	28	-	-	-	-
1901000	ACCUM DEF INC TAX 287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	261	-	-	-	-	261	-	-
1901000	ACCUM DEF INC TAX 287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	709	-	-	-	709	-	-	-
1901000	ACCUM DEF INC TAX 287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	226	-	-	-	226	-	-	-
1901000	ACCUM DEF INC TAX 287270	Valuation Allowance for DTA	SO	(516)	(12)	(140)	(39)	(68)	(227)	(30)	(0)
1901000	ACCUM DEF INC TAX 287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	478	-	-	-	-	-	-	478
1901000	ACCUM DEF INC TAX 287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	180	-	-	-	-	-	-	180
1901000	ACCUM DEF INC TAX 287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	55	-	-	-	-	-	-	55
1901000	ACCUM DEF INC TAX 287281	DTA - CA AMT CREDIT	OTHER	275	-	-	-	-	-	-	275
1901000	ACCUM DEF INC TAX 287298	DTA 205.210 ERC Impairment Reserve	SE	502	7	126	37	77	222	32	0
1901000	ACCUM DEF INC TAX 287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	687	-	-	-	-	-	-	687
1901000	ACCUM DEF INC TAX 287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	1,134	16	284	84	175	502	73	0
1901000	ACCUM DEF INC TAX 287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(111)	-	(111)	-	-	-	-	-
1901000	ACCUM DEF INC TAX 287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	143	3	39	11	19	63	8	0
1901000	ACCUM DEF INC TAX 287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	1,956	44	532	150	256	859	114	0
1901000	ACCUM DEF INC TAX 287326	DTA 720.500 Severance Accrual - Cash Ba	SO	848	19	231	65	111	373	49	0
1901000	ACCUM DEF INC TAX 287327	DTA 720.300 Pension/Retirement Accrual -	SO	396	9	108	30	52	174	23	0
1901000	ACCUM DEF INC TAX 287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	8,479	191	2,306	649	1,111	3,726	494	2
1901000	ACCUM DEF INC TAX 287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	503	7	131	39	71	223	30	0
1901000	ACCUM DEF INC TAX 287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	490	7	128	38	70	218	29	0
1901000	ACCUM DEF INC TAX 287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	4,687	94	2,323	675	34	1,314	248	-
1901000	ACCUM DEF INC TAX 287341	DTA 910.530 Injuries & Damages Accrual -	SO	63,041	1,420	17,146	4,826	8,256	27,704	3,676	13
1901000	ACCUM DEF INC TAX 287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	94	4	25	6	9	46	5	-
1901000	ACCUM DEF INC TAX 287371	DTA 930.100 Oregon BETC Credits	SG	902	13	235	71	128	400	54	0
1901000	ACCUM DEF INC TAX 287389	DTA 610.145 RL - DSM	OTHER	990	-	-	-	-	-	-	990
1901000	ACCUM DEF INC TAX 287414	DTA 505.700 RT BONUS	SO	6	0	2	0	1	2	0	0
1901000	ACCUM DEF INC TAX 287415	DTA 205.200 M&S INV	SNPD	597	23	160	38	56	290	31	-
1901000	ACCUM DEF INC TAX 287417	DTA 605.710 ACCRUED FINAL RECLAMATION	OTHER	631	-	-	-	-	-	-	631
1901000	ACCUM DEF INC TAX 287418	DTA 705.240 Calif Alt. Rate for Energy P	OTHER	106	-	-	-	-	-	-	106
1901000	ACCUM DEF INC TAX 287430	DTA 505.125 Accrued Royalties	SE	3,601	51	903	266	556	1,594	231	1
1901000	ACCUM DEF INC TAX 287437	DTA Net Operating Loss Carryforwrd-State	SO	66,982	1,509	18,218	5,127	8,772	29,436	3,906	14
1901000	ACCUM DEF INC TAX 287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	1,299	19	336	101	187	576	79	0
1901000	ACCUM DEF INC TAX 287449	DTA Federal Detriment of State NOL	SO	(14,100)	(318)	(3,835)	(1,079)	(1,847)	(6,197)	(822)	(3)
1901000	ACCUM DEF INC TAX 287460	DTA 720.800 FAS 158 Pension Liability	SO	18,300	412	4,977	1,401	2,397	8,042	1,067	4
1901000	ACCUM DEF INC TAX 287473	DTA 705.270 Reg Liab	OTHER	277	-	-	-	-	-	-	277
1901000	ACCUM DEF INC TAX 287474	DTA 705.271 Reg Liab	OTHER	133	-	-	-	-	-	-	133
1901000	ACCUM DEF INC TAX 287475	DTA 705.272 Reg Liab	OTHER	59	-	-	-	-	-	-	59
1901000	ACCUM DEF INC TAX 287476	DTA 705.273 Reg Liab	OTHER	1,307	-	-	-	-	-	-	1,307
1901000	ACCUM DEF INC TAX 287477	DTA 705.274 Reg Liab	OTHER	31	-	-	-	-	-	-	31
1901000	ACCUM DEF INC TAX 287478	DTA 705.275 Reg Liab	OTHER	161	-	-	-	-	-	-	161
1901000	ACCUM DEF INC TAX 287479	DTA 105.221 Saf Har	SG	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX 287482	DTA 205.025 PMI Fuel Cost Adjustment	SE	985	14	247	73	152	436	63	0
1901000	ACCUM DEF INC TAX 287486	DTA 415.926 RL-Depreciation Decrease-OR	OTHER	1,636	-	-	-	-	-	-	1,636
1901000	ACCUM DEF INC TAX 287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	(0)	-	-	(0)	-	-	-	-
1901000	ACCUM DEF INC TAX 287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	2,282	32	572	168	352	1,010	147	1
1901000	ACCUM DEF INC TAX 287706	DTL 610.100 COAL MINE DEVT PMI	SE	(506)	(7)	(127)	(37)	(78)	(224)	(32)	(0)



Deferred Income Tax Balance (Actuals)

Year End: 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	DTL 610.100 PMI DEVT COST AMORT	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287720	SE	(264)	(4)	(66)	(19)	(41)	(117)	(17)	(0)	-
1901000	ACCUM DEF INC TAX	287722	SE	229	3	57	17	35	101	15	0	-
1901000	ACCUM DEF INC TAX	287723	SE	(405)	(6)	(102)	(30)	(63)	(179)	(26)	(0)	-
1901000	ACCUM DEF INC TAX	287726	SE	(6,854)	(97)	(1,718)	(506)	(1,058)	(3,033)	(440)	(2)	-
1901000	ACCUM DEF INC TAX	287735	SE	(496)	(7)	(124)	(37)	(77)	(220)	(32)	(0)	-
1901000	ACCUM DEF INC TAX	287937	SE	9	0	2	1	1	4	1	0	-
1901000	ACCUM DEF INC TAX	287938	SE	652	9	163	48	101	288	42	0	-
1901000	ACCUM DEF INC TAX	287970	SO	(28,336)	(638)	(7,707)	(2,169)	(3,711)	(12,453)	(1,652)	(6)	-
1901000 Total				593,847	12,710	143,212	52,930	85,376	240,382	31,230	38	27,968
1901090	FAS109 DEF TAX ASS	287374	WA	806	-	-	806	-	-	-	-	-
1901090 Total				806	-	-	806	-	-	-	-	-
2811000	AC DEF TAX-ACCL AM	287960	SG	(148,004)	(2,172)	(38,585)	(11,602)	(21,007)	(65,706)	(8,889)	(43)	-
2811000 Total				(148,004)	(2,172)	(38,585)	(11,602)	(21,007)	(65,706)	(8,889)	(43)	-
2820000	AC DEF INCTX-PROPT	287704	SNP	(962)	(20)	(253)	(71)	(125)	(435)	(56)	(0)	(0)
2820000 Total				(962)	(20)	(253)	(71)	(125)	(435)	(56)	(0)	(0)
2821000	AC DEF TAX-UTILITY	286605	DITBAL	(384)	(8)	(94)	(24)	(56)	(171)	(23)	(1)	-
2821000	AC DEF TAX-UTILITY	287221	IDU	(298)	-	-	-	-	-	(298)	-	-
2821000	AC DEF TAX-UTILITY	287222	UT	2,096	-	-	-	-	2,096	-	-	-
2821000	AC DEF TAX-UTILITY	287223	WYP	0	-	-	-	0	-	-	-	-
2821000	AC DEF TAX-UTILITY	287301	OTHER	8,681	-	-	-	-	-	-	-	8,681
2821000	AC DEF TAX-UTILITY	287605	DITBAL	(2,745,860)	(59,993)	(671,725)	(173,160)	(399,916)	(1,223,473)	(162,164)	(5,689)	-
2821000	AC DEF TAX-UTILITY	287607	SE	(2,610)	(37)	(654)	(193)	(403)	(1,155)	(168)	(1)	-
2821000	AC DEF TAX-UTILITY	287608	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2821000	AC DEF TAX-UTILITY	287766	SO	43	1	12	3	6	19	2	0	-
2821000	AC DEF TAX-UTILITY	287771	SE	116	2	29	9	18	51	7	0	-
2821000	AC DEF TAX-UTILITY	287928	OTHER	(3,209)	-	-	-	-	-	-	-	(3,209)
2821000 Total				(2,741,426)	(60,036)	(672,432)	(173,365)	(400,352)	(1,222,632)	(162,642)	(5,690)	5,471
2831000	AC DEF IN TX UTIL	286891	OTHER	(1,140)	-	-	-	-	-	-	-	(1,140)
2831000	AC DEF IN TX UTIL	286892	OTHER	(363)	-	-	-	-	-	-	-	(363)
2831000	AC DEF IN TX UTIL	286893	WA	(64)	-	-	(64)	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286896	CA	(1,084)	(1,084)	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286898	WYP	(10,304)	-	-	-	(10,304)	-	-	-	-
2831000	AC DEF IN TX UTIL	286899	WYP	129	-	-	-	129	-	-	-	-
2831000	AC DEF IN TX UTIL	286901	CA	13	13	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286904	OTHER	(992)	-	-	-	-	-	-	-	(992)
2831000	AC DEF IN TX UTIL	286905	IDU	(74)	-	-	-	-	-	(74)	-	-
2831000	AC DEF IN TX UTIL	286908	GPS	(3,392)	(76)	(923)	(260)	(444)	(1,491)	(198)	(1)	-
2831000	AC DEF IN TX UTIL	286909	SO	(4,241)	(96)	(1,153)	(325)	(555)	(1,864)	(247)	(1)	-
2831000	AC DEF IN TX UTIL	286910	OTHER	(904)	-	-	-	-	-	-	-	(904)
2831000	AC DEF IN TX UTIL	286911	OTHER	56	-	-	-	-	-	-	-	56
2831000	AC DEF IN TX UTIL	286912	OTHER	(98)	-	-	-	-	-	-	-	(98)
2831000	AC DEF IN TX UTIL	286913	OTHER	(381)	-	-	-	-	-	-	-	(381)
2831000	AC DEF IN TX UTIL	286917	OTHER	(4,207)	-	-	-	-	-	-	-	(4,207)
2831000	AC DEF IN TX UTIL	286918	SG	(467)	(7)	(122)	(37)	(66)	(207)	(28)	(0)	-
2831000	AC DEF IN TX UTIL	286919	SG	(124)	(2)	(32)	(10)	(18)	(55)	(7)	(0)	-
2831000	AC DEF IN TX UTIL	286925	OR	152	-	152	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	286926	UT	383	-	-	-	-	383	-	-	-
2831000	AC DEF IN TX UTIL	286927	WYP	127	-	-	-	127	-	-	-	-
2831000	AC DEF IN TX UTIL	286928	OTHER	(116)	-	-	-	-	-	-	-	(116)
2831000	AC DEF IN TX UTIL	286929	OTHER	152	-	-	-	-	-	-	-	152
2831000	AC DEF IN TX UTIL	286930	OTHER	(3,800)	-	-	-	-	-	-	-	(3,800)
2831000	AC DEF IN TX UTIL	286932	IDU	198	-	-	-	-	-	198	-	-



Deferred Income Tax Balance (Actuals)

Year End: 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL 286933	DTL 415.645 RA-Oregon OCAT Expense Def	OTHER (302)	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287569	DTL 720.800 FAS 158 Pension Liability	SO (2,045)	(46)	(556)	(157)	(268)	(899)	(119)	(0)	(302)
2831000	AC DEF IN TX UTIL 287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER (37)	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU (176)	-	-	-	(176)	-	-	-	-
2831000	AC DEF IN TX UTIL 287576	DTL 430.110 REG ASSET RECLASS	OTHER (990)	-	-	-	-	-	-	-	(990)
2831000	AC DEF IN TX UTIL 287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER (9)	-	-	-	-	-	-	-	(9)
2831000	AC DEF IN TX UTIL 287591	DTL 415.301 Environmental Clean-up Accr	WA 595	-	-	595	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER (1,863)	-	-	-	-	-	-	-	(1,863)
2831000	AC DEF IN TX UTIL 287596	DTL 415.892 Deferred Net Power Costs - I	OTHER (5,179)	-	-	-	-	-	-	-	(5,179)
2831000	AC DEF IN TX UTIL 287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP (65)	-	-	-	(65)	-	-	-	-
2831000	AC DEF IN TX UTIL 287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER (9)	-	-	-	-	-	-	-	(9)
2831000	AC DEF IN TX UTIL 287614	DTL 430.100 Weatherization	OTHER (48,828)	-	-	-	-	-	-	-	(48,828)
2831000	AC DEF IN TX UTIL 287634	DTL 415.300 Environmental Clean-up Accru	SO (28,670)	(646)	(7,798)	(2,195)	(3,755)	(12,600)	(1,672)	(6)	-
2831000	AC DEF IN TX UTIL 287639	DTL 415.510 WA Disallowed Colstrip 3-Wrt	WA (0)	-	-	(0)	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287640	DTL 415.880 Deferred Intervener Funding	OTHER (566)	-	-	-	-	-	-	-	(566)
2831000	AC DEF IN TX UTIL 287653	DTL 425.100 IDAHO DEFERRED REGULATORY E	IDU (25)	-	-	-	-	-	(25)	-	-
2831000	AC DEF IN TX UTIL 287653	DTL 425.250 TGS Buyout	SG (0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
2831000	AC DEF IN TX UTIL 287661	DTL 425.360 Hermiston Swap	SG (637)	(9)	(166)	(50)	(90)	(283)	(38)	(0)	-
2831000	AC DEF IN TX UTIL 287662	DTL 210.100 Prepaid Taxes - OR PUC	OR (1,003)	-	(1,003)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287664	DTL 210.120 Prepaid Taxes - UT PUC	UT (1,705)	-	-	-	-	(1,705)	-	-	-
2831000	AC DEF IN TX UTIL 287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU (70)	-	-	-	-	-	(70)	-	-
2831000	AC DEF IN TX UTIL 287669	DTL 210.180 PRE MEM	SO (1,001)	(23)	(272)	(77)	(131)	(440)	(58)	(0)	-
2831000	AC DEF IN TX UTIL 287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP (762)	(16)	(201)	(56)	(99)	(345)	(45)	(0)	(0)
2831000	AC DEF IN TX UTIL 287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS (5,113)	(115)	(1,391)	(391)	(670)	(2,247)	(298)	(1)	-
2831000	AC DEF IN TX UTIL 287738	DTL 320.270 Reg Asset FAS 158 Pension	SO (103,189)	(2,324)	(28,066)	(7,899)	(13,514)	(45,348)	(6,017)	(21)	-
2831000	AC DEF IN TX UTIL 287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO 412	9	112	32	54	181	24	0	-
2831000	AC DEF IN TX UTIL 287747	DTL 705.240 CA Energy Program	OTHER (0)	-	-	-	-	-	-	-	(0)
2831000	AC DEF IN TX UTIL 287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER (906)	-	-	-	-	-	-	-	(906)
2831000	AC DEF IN TX UTIL 287772	DTL 505.800 State Tax Ded on Fed TR	OTHER (0)	-	-	-	-	-	-	-	(0)
2831000	AC DEF IN TX UTIL 287781	DTL 415.870 Def CA	OTHER (140)	-	-	-	-	-	-	-	(140)
2831000	AC DEF IN TX UTIL 287840	DTL 415.410 RA Energy West Mining	SE (68,931)	(974)	(17,280)	(5,086)	(10,639)	(30,500)	(4,428)	(23)	-
2831000	AC DEF IN TX UTIL 287841	DTL 415.411 ContraRA DeerCreekAband CA	CA 637	-	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU 657	-	-	-	-	-	657	-	-
2831000	AC DEF IN TX UTIL 287843	DTL 415.413 ContraRA DeerCreekAband OR	OR 2,330	-	2,330	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287844	DTL 415.414 ContraRA DeerCreekAband UT	UT 227	-	-	-	-	227	-	-	-
2831000	AC DEF IN TX UTIL 287845	DTL 415.415 ContraRA DeerCreekAband WA	WA 2,525	-	-	2,525	-	-	-	-	-
2831000	AC DEF IN TX UTIL 287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU 813	-	-	-	813	-	-	-	-
2831000	AC DEF IN TX UTIL 287848	DTL 320.281 RA Post-Ret Settlement Loss	SO (595)	(13)	(162)	(46)	(78)	(262)	(35)	(0)	-
2831000	AC DEF IN TX UTIL 287849	DTL 415.424 ContraRA DeerCreekAband	SE 29,952	423	7,509	2,210	4,623	13,253	1,924	10	-
2831000	AC DEF IN TX UTIL 287850	DTL 415.425 Contra RA UMWA Pension	OTHER 1,168	-	-	-	-	-	-	-	1,168
2831000	AC DEF IN TX UTIL 287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER (0)	-	-	-	-	-	-	-	(0)
2831000	AC DEF IN TX UTIL 287855	DTL 415.421 Contra RA UMWA Pension WA	OTHER 1,991	-	-	-	-	-	-	-	1,991
2831000	AC DEF IN TX UTIL 287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER (19)	-	-	-	-	-	-	-	(19)
2831000	AC DEF IN TX UTIL 287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER (96)	-	-	-	-	-	-	-	(96)
2831000	AC DEF IN TX UTIL 287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER (115)	-	-	-	-	-	-	-	(115)
2831000	AC DEF IN TX UTIL 287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU (1)	-	-	-	-	-	(1)	-	-
2831000	AC DEF IN TX UTIL 287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP (324)	-	-	-	(324)	-	-	-	-
2831000	AC DEF IN TX UTIL 287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER (1,317)	-	-	-	-	-	-	-	(1,317)
2831000	AC DEF IN TX UTIL 287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER (208)	-	-	-	-	-	-	-	(208)
2831000	AC DEF IN TX UTIL 287888	DTL 415.882 Def of Excess RECs WA	OTHER (31)	-	-	-	-	-	-	-	(31)
2831000	AC DEF IN TX UTIL 287889	DTL 415.883 Def of Excess RECs WY	OTHER (0)	-	-	-	-	-	-	-	(0)
2831000	AC DEF IN TX UTIL 287896	DTL 415.875 Def Net Power Cost - UT	OTHER (18,772)	-	-	-	-	-	-	-	(18,772)



Deferred Income Tax Balance (Actuals)

Year End: 06/2021

Allocation Method - Factor 2020 Protocol

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	(1,518)	-	-	-	-	-	-	-	(1,518)
2831000	AC DEF IN TX UTIL	287899	DTL 415.878 RA-UT Liq Damages	UT	(108)	-	-	-	-	(108)	-	-	-
2831000	AC DEF IN TX UTIL	287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	(18)	-	-	-	(18)	-	-	-	-
2831000	AC DEF IN TX UTIL	287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	(477)	-	-	-	-	(477)	-	-	-
2831000	AC DEF IN TX UTIL	287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG	(48)	(1)	(12)	(4)	(7)	(21)	(3)	(0)	-
2831000	AC DEF IN TX UTIL	287908	DTL 210.190 - Prepaid Water Rights	SG	(120)	(2)	(31)	(9)	(17)	(53)	(7)	(0)	-
2831000	AC DEF IN TX UTIL	287917	DTL 705.451 - RL - OR Property Ins Res	OR	(5,148)	-	(5,148)	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	(522)	-	-	-	-	-	-	-	(522)
2831000	AC DEF IN TX UTIL	287935	DTL 415.936 RA - Carbon Pft Decom/Inv	SG	(453)	(7)	(118)	(35)	(64)	(201)	(27)	(0)	-
2831000	AC DEF IN TX UTIL	287939	DTL 415.115 RA-UT STEP Pilot Program	OTHER	4,381	-	-	-	-	-	-	-	4,381
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	(1,940)	-	-	-	-	-	-	-	(1,940)
2831000	AC DEF IN TX UTIL	287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	(4,381)	-	-	-	-	-	-	-	(4,381)
2831000	AC DEF IN TX UTIL	287975	DTL 415.655 RA - CA GHG Allowances	OTHER	(55)	-	-	-	-	-	-	-	(55)
2831000	AC DEF IN TX UTIL	287977	DTL 415.885 RA-NONCURRENT RECLASS-OTHE	OTHER	(157)	-	-	-	-	-	-	-	(157)
2831000	AC DEF IN TX UTIL	287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	(1,462)	-	-	-	-	-	(1,462)	-	-
2831000	AC DEF IN TX UTIL	287982	DTL 415.921 RA-Depreciation Increase-UT	UT	(315)	-	-	-	-	(315)	-	-	-
2831000	AC DEF IN TX UTIL	287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	(1,087)	-	-	-	(1,087)	-	-	-	-
2831000	AC DEF IN TX UTIL	287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(596)	-	-	-	-	(596)	-	-	-
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	0	-	-	-	0	-	-	-	-
2831000	AC DEF IN TX UTIL	287994	DTL 415.929 RA-Carbon Decomm-CA	CA	(135)	(135)	-	-	-	-	-	-	-
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(55)	-	-	-	-	-	-	-	(55)
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(54)	-	-	-	-	-	-	-	(54)
2831000 Total					(297,197)	(4,492)	(54,330)	(11,337)	(36,645)	(85,971)	(12,057)	(44)	(92,321)
Grand Total					(2,565,819)	(53,411)	(622,388)	(139,045)	(364,024)	(1,122,101)	(150,480)	(5,741)	(58,881)



Investment Tax Credit Balance (Actuals)
Year End: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	(115)	(2)	(30)	(9)	(16)	(51)	(7)	(0)	-
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	(78)	(1)	(20)	(6)	(11)	(35)	(5)	(0)	-
2551000	ACC DEF ITC - FED	285622	Accum Def ITC - Solar Battery	UT	(1,391)	-	-	-	-	(1,391)	-	-	-
2551000	ACC DEF ITC - FED	285623	Accum Def ITC - Solar Facility	UT	(633)	-	-	-	-	(633)	-	-	-
2551000 Total					(2,217)	(3)	(50)	(15)	(27)	(2,110)	(12)	(0)	-
2552000	ACC DEF ITC-IDAHO	285612	Acc Def Idaho ITC-ID situs ATL	IDU	(28)	-	-	-	-	-	(28)	-	-
2552000 Total					(28)	-	-	-	-	-	(28)	-	-
Grand Total					(2,245)	(3)	(50)	(15)	(27)	(2,110)	(40)	(0)	-

B20. CUSTOMER ADVANCES



Customer Advances (Actuals)

Year End: 06/2021
Allocation Method - Factor 2020 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	(1,424)	-	(1,424)	-	-	-	-
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	(30,469)	(447)	(7,943)	(2,388)	(4,325)	(13,527)	(1,830)
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	(116)	-	-	-	-	(116)	-
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	SG	(4,351)	(64)	(1,134)	(341)	(617)	(1,931)	(261)
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	UT	(169)	-	-	-	-	(169)	-
2520000	CUST ADV CONSTRUCT	210556	NET METER FEES-REFUNDABLE	WA	(1)	-	-	(1)	-	-	-
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	(67,579)	(992)	(17,618)	(5,298)	(9,592)	(30,002)	(4,059)
2520000 Total					(104,109)	(1,502)	(28,120)	(8,028)	(14,534)	(45,744)	(6,150)
Grand Total					(104,109)	(1,502)	(28,120)	(8,028)	(14,534)	(45,744)	(6,150)

Application No. 22-05-____
Exhibit PAC/902
Witness: Steven R. McDougal

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

Direct Testimony of Steven R. McDougal
2020 PacifiCorp Inter-Jurisdictional Allocation Protocol

May 2022

2020 PacifiCorp Inter-Jurisdictional Allocation Protocol

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1. Introduction

This 2020 PacifiCorp Inter-Jurisdictional Allocation Protocol Agreement (the “2020 Protocol” or this “Agreement”) reflects the agreement among PacifiCorp (or the “Company”), certain Commission¹ staff members, State regulatory agencies, customers, consumer advocates, conservation organizations, and other interested parties from California, Idaho, Oregon, Utah, Washington, and Wyoming (collectively referred to as the “States” or individually as a “State”) who have executed this Agreement (collectively referred to as the “Parties” or individually as a “Party”) on an interim allocation and assignment method and a process for determining a long-term replacement of existing inter-jurisdictional allocation and assignment methodologies.² The 2020 Protocol is intended to: (1) supersede the 2017 PacifiCorp Inter-Jurisdictional Allocation Protocol (the “2017 Protocol”) for California, Idaho, Oregon, Utah, and Wyoming; and (2) modify the West Control Area Inter-jurisdictional Allocation Methodology (“WCA”) for Washington. However, as part of the 2020 Protocol, the 2017 Protocol and the WCA allocation methodologies will continue to be used, with modifications explained herein, during an Interim Period, as defined below. Subject to the provisions set forth below, and with the acknowledgment that only the appropriate state body charged with issuing orders to establish rates can approve its use, the Parties agree that the 2020 Protocol can be used to set just and reasonable rates and agree to support its use in rate filings in California, Idaho, Oregon, Utah, Washington, and Wyoming during the Interim Period. The 2020 Protocol includes:

- The allocation and assignment policies, procedures, and methods to be used during the Interim Period (i.e., January 1, 2020 through December 31, 2023, as specified

¹ Capitalized terms in the 2020 Protocol are defined herein, in Appendix A, or in Appendix C.

² For purposes of this Agreement, use of the terms assign, assignment, and assigned generally refer to the generation, capacity, benefits, and risks associated with certain assets and use of the terms allocate, allocated, allocation generally refer to the treatment of costs associated with certain assets.

in Section 2). The 2020 Protocol describes the way all components of PacifiCorp's regulated service, including costs, revenues, and benefits associated with generation, transmission, distribution, and wholesale transactions, should be allocated and assigned among the six States during the Interim Period. During the Interim Period, these inter-jurisdictional allocation policies, procedures, or methods, if applied by each State as stated herein for rate proceedings filed during the Interim Period, can provide PacifiCorp a reasonable opportunity to recover its prudently incurred cost of service.

- An agreement on certain issues that are intended to be implemented during the Interim Period and, assuming final resolution of all outstanding issues, incorporated into a Post-Interim Period Method agreement ("Implemented Issues").
- A conditional agreement on certain issues intended to be implemented following the Interim Period, subject to final resolution of all outstanding issues ("Resolved Issues").
- A process and timeframe to address and attempt to resolve all outstanding issues that the Parties intend to resolve after this 2020 Protocol has been filed with the Commissions and during the Interim Period ("Framework"), including the implementation or resolution of issues associated with a Nodal Pricing Model, Resource planning and new Resource Assignment, Limited Realignment, Special Contracts, post-Interim Period capital additions on coal-fueled Interim Period Resources and other items ("Framework Issues"). The future resolution of Framework Issues, combined with the Implemented Issues and the Resolved Issues, would result in a new allocation methodology for PacifiCorp's six States ("Post-

Interim Period Method").

The proposed allocation of a particular expense or investment to a State under the 2020 Protocol is not intended to and will not prejudice the prudence of that cost or the extent to which any particular cost may be reflected in rates. Nothing in the 2020 Protocol is intended to abrogate any Commission's right or obligation to: (1) determine fair, just, and reasonable rates based upon applicable laws and the record established in rate proceedings conducted by that Commission; (2) consider the effect of changes in laws, regulations, or circumstances on inter-jurisdictional allocation policies and procedures when determining fair, just, and reasonable rates; or (3) establish different allocation policies and procedures for purposes of allocating costs and revenues within that State to different customers or customer classes.

Parties support the 2020 Protocol, but their support will not, in any manner, affect or negate their right to address changed or unforeseen circumstances, including changes in laws or regulations. A Party's support of the 2020 Protocol will not bind or be used against that Party if a Party concludes that the 2020 Protocol no longer produces results that are just, reasonable, or in the public interest, or does not provide the Company with a reasonable opportunity to recover its prudently incurred cost of service; provided, however, that in raising an objection to the 2020 Protocol the Parties agree to first raise any such objection by following the provisions of Section 8.4.

Support of the 2020 Protocol does not constitute an acknowledgment by any Party of the validity or invalidity of any particular method, theory, or principle of regulation, cost recovery, cost of service, or rate design. No Party will be deemed to have agreed that any particular method, theory, or principle of regulation, Resource acquisition or Reassignment, cost recovery, cost of service, or rate design employed in or implied by the 2020 Protocol is appropriate for resolving

any issues other than the inter-jurisdictional allocation of PacifiCorp's cost of service. The Parties have made no effort to address or consider intra-state cost allocation issues and agree that using the 2020 Protocol for inter-jurisdictional cost allocation purposes does not suggest or require similar treatment be applied to intra-state cost allocations for class cost-of-service purposes for any State. Parties may propose such methods of intra-state class cost-of-service allocations as they deem appropriate.

The 2020 Protocol includes the following appendices described briefly below:

- Terms that are capitalized in the 2020 Protocol are defined herein, in Appendix A, or in Appendix C.
- Appendix B includes tables identifying the allocation factor to be applied to each component of PacifiCorp's revenue requirement calculation.
- Appendix C includes the definition and algebraic derivation of each allocation factor, along with the FERC accounts to which the allocation factor will be applied.
- Appendix D is a Memorandum of Understanding among the Parties supporting the Company's acquisition and implementation of a Nodal Pricing Model.
- Appendix E includes a table reflecting Commission-approved depreciable lives in effect October 1, 2019, and the Company's proposed depreciable lives for coal-fueled Interim Period Resources in pending depreciation dockets as filed in September 2018.
- Appendix F is the Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding between the Company and the Washington Parties, which modifies the WCA.

- Appendix G includes a description and numeric example of how Special Contracts and related issues will be treated during the Interim Period.

2. Timeframes and Effective Periods

2.1. Effective Period of the 2020 Protocol

For the Interim Period, January 1, 2020 through December 31, 2023, subject to Section 2.2.4, the Parties agree to support before their respective Commissions the use of the 2020 Protocol in PacifiCorp regulatory proceedings or filings, subject to exceptions for deferred amounts including, but not limited to, Net Power Costs as set forth in this Agreement. The 2020 Protocol includes an agreed-upon approach for cost allocations to each State that will be used by PacifiCorp in proceedings or filings commenced during the Interim Period, except as provided in Section 2.2.5.

2.2. Post-Interim Period

2.2.1. Commission Approvals for Post-Interim Period Method Obtained Prior to December 31, 2023

If each State's Commission approves a Post-Interim Period Method agreement on or before December 31, 2023, or in the first general rate case after the Post-Interim Period Method agreement is reached,³ the Interim Period will terminate on December 31, 2023, and the Post-Interim Period Method will take effect, subject to Section 2.2.2.

2.2.2. Commission Approval Not Granted

If any Commission denies PacifiCorp's request for approval of the Post-Interim Period Method agreement, PacifiCorp will propose an alternative allocation method for the Post-Interim Period for consideration by all the Commissions. Parties are free to take any position regarding

³ The Parties understand the California and Washington Commissions will likely consider the Post-Interim Period Method in the first general rate case filed in either State after an agreement has been reached on the Post-Interim Period Method, and approval may occur after December 31, 2023.

PacifiCorp's proposal, including proposing alternative allocation methodologies, filing a complaint, or requesting an investigation of PacifiCorp's proposal.

2.2.3. Post-Interim Period Method Agreement Not Reached

If the Company determines that it is unlikely that a Post-Interim Period Method agreement will be reached before the end of the Interim Period, then the Company will propose an allocation method for the Post-Interim Period for consideration by the Commissions. Parties are free to take any position regarding PacifiCorp's proposal, including proposing alternative allocation methodologies, or initiating a complaint or investigation of PacifiCorp's proposal.

2.2.4. Early Commission Approvals of Post-Interim Period Method

If a Post-Interim Period Method agreement is reached on or before December 31, 2022, any Post-Interim Period Method agreement will address whether and the degree to which the Company will use the Post-Interim Period Method in regulatory proceedings or filings commenced after December 31, 2022.

2.2.5. Regulatory Filings to Implement Post-Interim Period Method

Any Post-Interim Period Method agreement will address whether and the degree to which the Company may use the Post-Interim Period Method in regulatory proceedings or filings commenced during the Interim Period while Commission approvals of the Post-Interim Period Method agreement are pending but to be effective after the end of the Interim Period.

3. Interim Period Allocation Method

The 2017 Protocol expires December 31, 2019.⁴ The Parties representing interests in the States of California, Idaho, Oregon, Utah, and Wyoming (collectively referred to as the "Five State Parties" and the "Five States") agree that the methodology outlined in the 2017 Protocol being

⁴ As proposed in PacifiCorp's 2019 California general rate case filing, the 2017 Protocol does not expire in California on December 31, 2019.

used by the Company in 2019 should continue, as outlined and modified in Section 3, during the Interim Period while the Parties continue to negotiate the Framework Issues necessary to develop the Post-Interim Period Method. The Washington Parties agree that the methodology outlined in the WCA being used in 2019 should, subject to the terms included in Appendix F, continue during the Interim Period while the Parties continue to negotiate the Framework Issues necessary to develop the Post-Interim Period Method.

For the Five States, the terms of the 2017 Protocol that will be used during the Interim Period under the 2020 Protocol are provided in Section 3.1. The 2017 Protocol terms that are being modified by this Agreement are provided in Section 3.2.

3.1. Continuing Terms of the 2017 Protocol for the Five States Interim Period Allocation Methodology⁵

Items included in the Company's results of operations will be allocated on the factors set forth below. The FERC account and allocation factor combinations are included in Appendix B. The algebraic derivation and factor definitions are included in Appendix C.

3.1.1. Classification of Interim Period Resources

All Fixed Costs of Interim Period Resources will be classified as 75 percent Demand-Related and 25 percent Energy-Related. All Non-Firm Purchases and Sales will be classified as 100 percent Energy-Related.

3.1.2. Allocation of Interim Period Resource Costs and Wholesale Revenues

Interim Period Resources will be allocated to one of two categories for inter-jurisdictional allocation purposes: State Resources or System Resources. A complete description of allocation factors to be used is set forth in Appendix B.

⁵ Terminology in Section 3.1 has been modified from the language in the 2017 Protocol to maintain consistency in the use of terms within the 2020 Protocol.

There are three types of State Resources. The remaining types of Interim Period Resources are System Resources, which constitute the substantial majority of PacifiCorp's Resources. Benefits and costs associated with each category and type of Interim Period Resource will be assigned or allocated to States on the following basis.

3.1.2.1. Interim Period State Resources

Benefits and costs associated with the three types of State Resources will be assigned or allocated as follows:

- Demand-Side Management ("DSM") Programs: Costs associated with DSM Programs, including Class 1 DSM Programs, will be allocated on a situs basis to the State in which the investment is made. Benefits from these programs, in the form of reduced consumption and contribution to Coincident Peak, will be reflected in the Load-Based Dynamic Allocation Factors.
- Portfolio Standards: The portion of costs associated with Interim Period Resources acquired to comply with a State's Portfolio Standard adopted, either through legislative enactment or by a State's Commission, that exceed the costs PacifiCorp would have otherwise incurred, will be allocated on a situs basis to the Jurisdiction adopting the Portfolio Standard.
- State-Specific Initiatives: Costs and benefits associated with Interim Period Resources acquired in accordance with a State-specific initiative will be allocated and assigned on a situs basis to the State adopting the initiative. State-specific initiatives include, but are not limited to, the costs and benefits of incentive programs, net-metering tariffs, feed-in tariffs, capacity standard programs, solar

subscription programs, electric vehicle programs, and the acquisition of renewable energy certificates.

3.1.2.2. Interim Period System Resources

All Interim Period Resources that are not State Resources are System Resources and will be allocated as follows:

- Generally, all Fixed Costs associated with System Resources and all costs incurred under Wholesale Contracts will be allocated based upon the System Generation (“SG”) Factor.
- Generally, all Variable Costs associated with System Resources will be allocated based upon the System Energy (“SE”) Factor.
- Revenues received by PacifiCorp under Wholesale Contracts will be allocated based upon the SG Factor.

3.1.3. Re-functionalization and Allocation of Transmission Costs and Revenues

Before filing any request to approve a reclassification of facilities as transmission or distribution with FERC, PacifiCorp will submit filings seeking review and authorization of any such reclassification with the Commissions. The cost responsibility for any assets reclassified under FERC policy will be assigned or allocated consistent with other assets in the relevant function.

Costs associated with transmission assets, and firm wheeling expenses and revenues, will be classified as 75 percent Demand-Related, 25 percent Energy-Related, and allocated based upon the SG Factor. Non-firm wheeling expenses and revenues will be allocated based upon the SE Factor. In the event that PacifiCorp joins a regional independent system operator, the allocation of transmission costs and revenues may be reevaluated and revised as provided for in Section 8.4.

3.1.4. Allocation of Distribution Costs

All distribution-related expenses and investment that can be directly allocated will be directly allocated to the State where they are located. Those costs that cannot be directly allocated will be allocated consistent with the factors set forth in Appendix B.

3.1.5. Allocation of Administrative and General Costs

Administrative and General Costs, General Plant costs, and Intangible Plant costs will be allocated consistent with the factors set forth in Appendix B.

3.1.6. Allocation of Special Contracts

Revenues associated with Special Contracts will be included in State revenues, and loads of Special Contract customers will be included in Load-Based Dynamic Allocation Factors as appropriate (see Appendix G). Special Contracts may or may not include Customer Ancillary Service Contract attributes. Load curtailments and buy-through arrangements will be handled as appropriate (see Appendix G).

3.1.7 Miscellaneous Costs and Taxes

Miscellaneous costs described below will be allocated as follows:

- Generation-related dispatch costs and associated plant will be allocated on the SG Factor.
- Miscellaneous regulatory assets and liabilities, and miscellaneous deferred debits will be allocated with the appropriate allocation factor depending on the related assets or underlying costs.

Taxes and fees will be allocated as follows:

- Income taxes will be calculated using the federal tax rate and PacifiCorp's combined State effective tax rate. State-specific Schedule M and deferred income tax amounts will be allocated using the Company's tax software system. Consistent

with prior system allocation methods, the Washington Public Utility Tax is allocated using the SO Factor in lieu of a Washington income tax.

- Franchise taxes, revenue related taxes, Commission assessments and fees, and usage related taxes are situs or a pass through.
- Property taxes are system allocated based on gross plant and allocated on a Gross Plant System ("GPS") Factor.
- Generation and fuel-related taxes will be allocated using the SG Factor.
- Other taxes such as payroll taxes are embedded in expenses or capital costs.

Balances associated with the Trojan Decommissioning will be allocated using the Trojan Decommissioning ("TROJD") Factor. This will not impact State-specific treatment of this item.

3.1.8. State Programs Regarding Access to Alternative Electricity Suppliers

3.1.8.1. Treatment of Oregon Direct Access Programs

This Section describes treatment of loads lost to Oregon Direct Access Programs during the term of the 2020 Protocol.

3.1.8.1.1. Customers Electing PacifiCorp's One- and Three-Year Oregon Direct Access Programs

Customer loads electing to be served on PacifiCorp's one- and three-year Oregon Direct Access Programs will be included in the Load-Based Dynamic Allocation Factors for all Interim Period Resources, and the transition cost payments from these customers will be situs assigned and allocated to Oregon.

3.1.8.1.2. Customers Electing PacifiCorp's Five Year Opt-Out Program Under the Oregon Direct Access Program

The treatment will be consistent with Order No. 15-060, as clarified through Order No. 15-067, of the Oregon Public Utility Commission in Docket UE 267, and Oregon Schedule 296, which

allow Oregon Direct Access Consumers to permanently opt-out of cost-of-service rates after payment of ten years of transition costs in Oregon. If an Oregon Direct Access Consumer is paying transition costs during the Interim Period, the Oregon Direct Access Consumer's load(s) will be included in Load-Based Dynamic Allocation Factors, and the transition cost payments from these consumers will be situs-assigned to Oregon. If any Oregon Direct Access Consumer reaches the end of the 10-year period covered by the transition cost payments during the Interim Period, the load(s) for that Oregon Direct Access Consumer will be excluded from Load-Based Dynamic Allocation Factors. Thereafter, if an Oregon Direct Access Consumer elects to return to Oregon cost-of-service rates by providing four-years notice under Schedule 296, its load will be treated as new load and incorporated in PacifiCorp's Resource planning process.

3.1.8.1.3. New Laws or Regulations

To the extent Oregon adopts new laws or regulations regarding Oregon Direct Access Programs, Oregon's treatment of loads lost to Oregon Direct Access Programs may be re-determined in a manner consistent with the new laws and regulations. In the event Oregon adopts such new laws or regulations, the Company will inform the Commissions and the Parties of the same.

3.1.8.2. Utah Eligible Customer Program

If, pursuant to Utah Code Annotated Section 54-3-32, an eligible customer in Utah transfers service to a non-utility energy supplier, the Public Service Commission of Utah will make determinations under Utah law as contemplated therein. The Company will inform the Commissions and the Parties of the Public Service Commission of Utah's determinations.

3.1.8.3. Other State Actions

In the event any State adopts laws or regulations governing customer access to alternative electricity suppliers, the Company will inform the Commissions and the Parties of the same.

3.1.9. Loss or Increase in Load

Any loss or increase in retail load occurring as a result of condemnation or municipalization, sale or acquisition of new service territory that involves less than five percent of system load, realignment of service territories, changes in economic conditions, or gain or loss of large customers will be reflected in changes in the Load-Based Dynamic Allocation Factors. The allocation or assignment of costs and benefits arising from merger, sale, or acquisition transaction proposed by the Company involving more than five percent of system load will be considered on a case-by-case basis in the course of Commission approval proceedings.

3.1.10. Commission Regulation of Interim Period Resources

PacifiCorp will plan and acquire new Interim Period Resources on a system-wide risk-adjusted, least-cost basis. Prudently incurred investments in Interim Period Resources will be reflected in rates consistent with the laws and regulations in each State, as approved by individual Commissions.

3.2. Modifications to the 2017 Protocol During the Interim Period

3.2.1. Net Power Costs Filings

For Net Power Costs ("NPC") filings, Parties agree to support use of the allocation methodology in place when the NPC were or will be incurred, to align the timing of the actual costs incurred with the applicable allocation method for cost recovery for that period. The table below summarizes the transition from the 2017 Protocol to the 2020 Protocol for NPC filings. If a Post-Interim Period Method agreement is reached between the Parties, a similar table will be included to summarize the transition for NPC filings from the 2020 Protocol to the subsequent agreement.

Allocation Methodology Used for NPC Filings			
Filing	2017 Protocol	2020 Protocol	Notes
California ECAC (Balancing Rate)	2021 ECAC for the CY2020 Deferral Period	2022 ECAC for the CY2021 Deferral Period	1
California ECAC (Offset Rate)	2020 ECAC for the CY2020 Forecast Period	2021 ECAC for the CY2021 Forecast Period	1
Idaho ECAM	2020 ECAM for the CY2019 Deferral Period	2021 ECAM for the CY2020 Deferral Period	
Oregon TAM	2020 TAM for the CY2019 Forecast Period	2021 TAM for the CY2020 Forecast Period	
Oregon PCAM	2020 PCAM for the CY2019 Deferral Period	2021 PCAM for the CY2020 Deferral Period	
Utah EBA	2020 EBA for the CY2019 Deferral Period	2021 EBA for the CY2020 Deferral Period	
Washington PCAM	2019 PCAM for the CY2019 Deferral Period	2020 PCAM for the CY2020 Deferral Period	2
Wyoming ECAM	2020 ECAM for the CY2019 Deferral Period	2021 ECAM for the CY2020 Deferral Period	
Net Power Costs included in General Rate Cases (GRC) - All States		GRC with rate effective date on or after January 1, 2020	3
Notes:			
1. The 2020 Protocol will not be implemented in California until approved by the Commission in a general rate case. The dates included in the table are subject to change based on the California general rate case schedule, the next general rate case is currently scheduled to use a 2022 test period.			
2. Washington will use the modified WCA allocation methodology per Appendix F of the 2020 Protocol.			
3. This also applies to any other NPC filing that resets base NPC rates.			

3.3.2. Embedded Cost Differential (“ECD”) and Equalization Adjustment

3.3.2.1. ECD

The Fixed ECD will continue for Idaho through the end of the Interim Period. The Dynamic ECD for Oregon will continue through the end of the Interim Period, capped at \$11,000,000. No ECD adjustment exists for Utah or California.

The Wyoming ECD will terminate December 31, 2020. Beginning January 1, 2021, for purposes of the Wyoming energy cost adjustment mechanism (“ECAM”), actual ECD will be zero and the true-up of the Wyoming ECD will not be subject to sharing bands in the Wyoming ECAM. This treatment will continue until the ECD is removed from base rates.

3.3.2.2. Equalization Adjustment

The Equalization Adjustment addressed in Section XIV of the 2017 Protocol will terminate on December 31, 2019, and no additional Equalization Adjustment amounts will be deferred after that date. The method PacifiCorp will use to collect deferred Equalization Adjustment balances and any related carrying charges has been or will be addressed in appropriate State regulatory proceedings.

3.3.3. Costs and Benefits of Qualifying Facilities

Costs and benefits of Qualifying Facilities will be treated consistent with the provisions specified in Section 4.4.

3.3.4. Allocation of Gain or Loss from Sale of Assets

The allocation of any gain or loss from the Company's sale of assets will be treated consistent with the provisions specified in Section 7.

3.3.5. Interpretation and Governance

This Agreement will be interpreted and PacifiCorp's Multi-State Process ("MSP") will be governed by the provisions specified in Section 8.

4. Implemented Issues

The Parties agree that the following items, described later in this Section 4, will be implemented and effective during the Interim Period:

- The process and timing for States' decisions to exit coal-fueled Interim Period Resources;
- The process for potential Reassignment of coal-fueled Interim Period Resources among States without Exit Orders;
- The process for the allocation of Decommissioning Costs; and
- The allocation and assignment of Qualifying Facility Power Purchase Agreements

330 ("QF PPAs").

331 These issues are more thoroughly explained below.

332 **4.1. States' Decisions to Exit Coal-Fueled Interim Period Resources**

333 PacifiCorp will continue to conduct operational and economic analyses in accordance with
334 applicable regulatory requirements and good utility practice to maintain reliable service on a risk-
335 adjusted, least-cost basis for its customers. PacifiCorp anticipates continuing to conduct integrated
336 resource planning, at least biennially. PacifiCorp also anticipates continuing to undertake
337 depreciation studies on a five-year cycle. If these analyses affect the depreciable lives or
338 operational lives of Interim Period Resources in the future, Parties may address such effects
339 through appropriate regulatory proceedings before the Commissions. Nothing in this Agreement
340 affects PacifiCorp's rights and obligations to make prudent decisions regarding operation of its
341 assets and system in accordance with applicable law. The Parties further agree that PacifiCorp's
342 coal-fueled Interim Period Resource Closure dates may be informed by new information that
343 becomes available as a result of other regulatory filings or actions, including integrated resource
344 plans or State and federal energy policies. Nothing in this Agreement affects or limits any Party's
345 ability to raise any prudence issues with regards to PacifiCorp's decisions regarding Closure of an
346 Interim Period Resource.

347 Subject to the possible effects of Limited Realignment, the Parties agree to the following
348 procedures for the Company's coal-fueled Interim Period Resources.

349 **4.1.1. Allocation of Costs at Closure**

350 Upon Closure of a coal-fueled Interim Period Resource, each State that is receiving benefits
351 and is allocated costs associated with the coal-fueled Interim Period Resource at the time of
352 Closure shall continue to be allocated its share of the remaining costs of the coal-fueled Interim

Period Resource in accordance with this 2020 Protocol, which may include the remaining net book value and Commission-approved Decommissioning Costs. The existence of an Exit Order does not change this allocation, and all States assigned benefits and allocated costs from the coal-fueled Interim Period Resource at the time of Closure will be allocated actual costs. Therefore, if every State is being assigned benefits and allocated costs from a coal-fueled Interim Period Resource at the time of Closure, every State will be allocated, in accordance with the method set forth in this Agreement, all the actual costs associated with that coal-fueled Interim Period Resource and its Closure. This can occur, for example, if every State (excepting Washington as discussed in Section 4.1.4) issues an Exit Order with the same Exit Date for a particular coal-fueled Interim Period Resource. This can also occur, for example, if PacifiCorp pursues Closure of a coal-fueled Interim Period Resource prior to a State Exit Date. No Party, by virtue of this Agreement, waives its right to investigate and analyze whether the Company's decision to continue operation or continue an ownership interest is prudent, regardless of the anticipated Closure dates in the tables in Section 4.1.3.

4.1.2 Exit Orders

The Parties, representing diverse and varied interests, have worked in good faith to create a process that allows for States to pursue differing resource portfolios in the future, including decisions to transition out of coal-fueled Interim Period Resources while mitigating resulting effects to the Company and other States. A Commission may issue an Exit Order specifying an Exit Date in a proceeding for approval of this Agreement, a depreciation docket, a rate case, or any other appropriate proceeding.⁶ A Commission Order or other determination that a coal-fueled Interim Period Resource will reach the end of its depreciable life without a specific determination

⁶ An Exit Order is not required from a Commission if a coal-fueled Interim Period Resource is not included in PacifiCorp's rates in that State.

that the State will exit the Interim Period Resource shall not constitute an Exit Order. Provided PacifiCorp secures all applicable approvals, a Company decision to close a coal-fueled Interim Period Resource earlier than previously anticipated does not require the issuance of an Exit Order. An Exit Order does not, by itself, result in Reassignment of shares of a coal-fueled Interim Period Resource to other States or affect an Exiting State's responsibility for its share of the then-remaining net book value of the Interim Period Resource that is being exited.

To provide the Company and States without Exit Orders time to consider the options and address the potential Reassignment of the coal-fueled Interim Period Resource, as set forth in Section 4.2, under this Agreement an Exit Order should provide at least four-years of notice⁷ from the date of the Exit Order to the Exit Date. After an Exit Date, the Exiting State will no longer be allocated any new costs⁸ and will no longer be assigned any benefits associated with that coal-fueled Interim Period Resource, and no other State will be allocated the Exiting State's share of costs nor receive the Exiting State's assigned benefits associated with that coal-fueled Interim Period Resource, unless the costs and benefits are accepted through a Commission Order on Reassignment. Until the Exit Date, an Exiting State shall continue to be assigned the benefits of that coal-fueled Interim Period Resource and shall be allocated costs associated with that coal-fueled Interim Period Resource in accordance with this 2020 Protocol or as determined through the Framework process, which may include costs associated with any remaining net book value, prudently incurred capital additions, prudently incurred Operations and Maintenance ("O&M") expense, and prudently incurred or reasonably estimated Decommissioning Costs.

⁷ Subject to the provisions in Sections 4.1.3 and 4.1.4.

⁸ New costs are costs incurred after the Exit Date to maintain or operate the coal-fueled Interim Period Resource beyond that date. Any costs associated with the operation of a coal-fueled Interim Period Resource and incurred prior to the Exit Date that are allocated to the Exiting State as determined through the 2020 Protocol and that have not yet been collected from customers in that State are still that State's responsibility.

An Exit Order establishes the Exit Date that PacifiCorp will use to propose the allocation of Decommissioning Costs, allocation of capital additions costs, and any other associated costs related to the exit from a coal-fueled Interim Period Resource as outlined in the 2020 Protocol. PacifiCorp will timely propose to Parties from an Exiting State a method to address the treatment of these costs for ratemaking, such that costs and benefits remain matched in customer rates.

Following receipt of an Exit Order, the Company will file in accordance with Section 4.2 to allow States without Exit Orders the opportunity to evaluate the potential Reassignment of the coal-fueled Interim Period Resource. For regulatory efficiency, Section 4.1.3 establishes timeframes for addressing Exit Orders from coal-fueled Interim Period Resources by Oregon and the potential Reassignment of those resources to other States.

4.1.3 Oregon Exit Dates

The Oregon Parties and the Company agree to recommend that the dates shown in the tables in this Section 4.1.3 be used in Oregon for service and depreciable lives, and for establishing Oregon's Exit Dates for all coal-fueled Interim Period Resources.

4.1.3.1 Coal-Fueled Interim Period Resources Not Operated by PacifiCorp Subject to Common Closure Dates, Oregon Exit 2023-2027

PacifiCorp anticipates that Cholla Unit 4, Craig Unit 1, Craig Unit 2, Colstrip Unit 3, and Colstrip Unit 4 will have common Closure dates for all States. If PacifiCorp effectuates Closure at Cholla Unit 4, Craig Unit 1, Craig Unit 2, Colstrip Unit 3, or Colstrip Unit 4 on or before the applicable dates identified in the table below, each State will be allocated its share of the costs and benefits of that coal-fueled Interim Period Resource with no transfer of cost responsibility or decommissioning liability among States, in accordance with Section 4.1.1.

PacifiCorp and the Oregon Parties agree to recommend to the Oregon Commission that the dates shown in the table below be used for establishing Oregon's Exit Dates and Oregon

420 depreciable lives for Cholla Unit 4, Craig Unit 1, Craig Unit 2, Colstrip Unit 3, and Colstrip Unit
421 4.

Coal-Fueled Interim Period Resource Name	Anticipated Closure Date
Cholla Unit 4	January 1, 2023
Craig Unit 1	December 31, 2025
Craig Unit 2	December 31, 2026
Colstrip Unit 3	December 31, 2027
Colstrip Unit 4	December 31, 2027

422 PacifiCorp and the Oregon Parties agree that PacifiCorp will make best efforts to effectuate
423 Closure of the units identified above by the anticipated Closure dates, but the Company may need
424 additional time for Closure of Craig Units 1 and 2 and Colstrip Units 3 and 4 due to its joint-owner
425 agreements, and Cholla Unit 4 due to other contractual requirements.

426 If PacifiCorp has received an Exit Order from Oregon for Craig Unit 1, Craig Unit 2,
427 Colstrip Unit 3, or Colstrip Unit 4 with the same Exit Date as the date set forth in the table above
428 and PacifiCorp does not effectuate Closure by such date, Oregon may elect, at its option, to:

- 429 • Continue to take an allocation and assignment of the costs and benefits of such unit
430 for one additional year following the specified Exit Date; or
431 • Discontinue taking an allocation and assignment of the costs and benefits of such
432 unit as of the specified Exit Date.

433 Under either election, Oregon will continue to be subject to an allocation of actual
434 Decommissioning Costs if Closure of the unit is effectuated within such one-year period. If
435 Closure of the unit is not effectuated within such one-year period, Oregon will be allocated
436 Decommissioning Costs based on the estimates established pursuant to Section 4.3.

Oregon will be allocated actual Decommissioning Costs if Closure of Cholla Unit 4 occurs on or before January 1, 2023. If Cholla Unit 4 operates beyond January 1, 2023, Oregon will be allocated only estimated Decommissioning Costs as of January 1, 2023.

4.1.3.2. Coal-Fueled Interim Period Resources Operated by PacifiCorp, Oregon Exit Through 2027

The Oregon Parties and the Company agree to recommend to the Oregon Commission that the Exit Date for each coal-fueled Interim Period Resource shown in the following table should be used in Oregon for establishing Oregon's Exit Dates and Oregon depreciable lives for these coal-fueled Interim Period Resources, subject to the other provisions of this Section 4.1.

Coal-Fueled Interim Period Resource	Recommended Oregon Exit Date
Jim Bridger 1	December 31, 2023
Jim Bridger 2	December 31, 2025
Jim Bridger 3	December 31, 2025
Jim Bridger 4	December 31, 2025
Naughton 1	December 31, 2025
Naughton 2	December 31, 2025
Dave Johnston 1	December 31, 2027
Dave Johnston 2	December 31, 2027
Dave Johnston 3	December 31, 2027
Dave Johnston 4	December 31, 2027

Oregon Parties and the Company will strive to have Exit Orders issued on or before December 15, 2020, for the coal-fueled Interim Period Resources reflected in the table above to allow the Company to make filings in the other States in accordance with Section 4.2. If PacifiCorp effectuates Closure for any of the units no later than the dates in the table above, then the provisions of 4.1.1 will apply.

**4.1.3.3. Coal-Fueled Interim Period Resources, Oregon Exit
Date 2028 - 2029**

The Oregon Parties and the Company agree that the recommended Exit Dates for the coal-fueled Interim Period Resources shown in the following table should be used in Oregon for establishing Oregon's Exit Dates and Oregon depreciable lives for these coal-fueled Interim Period Resources for purposes of this Agreement, subject to the other provisions of this Section 4.1.

Coal-Fueled Interim Period Resource Name	Recommended Oregon Exit Date
Hunter 1	December 31, 2029
Hunter 2	December 31, 2029
Hunter 3	December 31, 2029
Huntington 1	December 31, 2029
Huntington 2	December 31, 2029
Wyodak	December 31, 2029

Oregon Parties and the Company will strive to have Exit Orders issued by the Oregon Commission issued by December 31, 2023, for the coal-fueled Interim Period Resources reflected in the table above to allow the Company to make the necessary filings in other States in accordance with Section 4.2. If PacifiCorp effectuates Closure for any of the units no later than the dates in the table above, then the provisions of 4.1.1 will apply.

4.1.4. Washington Exit Orders

The Washington Clean Energy Transformation Act ("CETA") requires coal-fueled Interim Period Resources to be out of Washington rates by December 31, 2025. Section 6.4 of the Framework Issues addressing Limited Realignment is intended to facilitate the removal of coal-fueled Interim Period Resources from Washington rates and address the Washington-allocated share, per the System Generation-Fixed ("SGF") Factor, as defined in Appendix C, of all coal-fueled Interim Period Resources whether or not those resources are included in Washington rates.

Washington Commission approval of the 2020 Protocol will constitute an Exit Order for

Washington, unless modified by Reassignment or Limited Realignment, with an Exit Date of December 31, 2023, for Jim Bridger Unit 1, and December 31, 2025, for Jim Bridger Units 2-4 and Colstrip Unit 4. PacifiCorp and the Washington Parties agree that an Exit Order is not required from the Washington Utilities and Transportation Commission for any coal-fueled Interim Period Resources not currently in Washington rates, and PacifiCorp can evaluate seeking Reassignment upon approval of the 2020 Protocol by the Washington Commission.

4.1.5. Establishment of Exit Dates for Hayden Units 1 and 2

On or before February 1, 2021, the Company will make State-specific recommendations to Commissions for the treatment of Hayden Units 1 and 2. If PacifiCorp effectuates Closure for Hayden Units 1 and 2, then the provisions of 4.1.1 will apply, subject to applicable legal requirements.

4.2. Reassignment of Coal-Fueled Interim Period Resources

4.2.1 Company Proposals for Reassignment

After receipt of any Exit Order, PacifiCorp shall analyze whether it is reasonable to continue to operate the affected coal-fueled Interim Period Resource for customers in one or more of the States without Exit Orders. PacifiCorp may propose Reassignment of a greater share of the coal-fueled Interim Period Resource to such State(s) to match State load and resource balance, or request issuance of an Exit Order.⁹ PacifiCorp shall provide its analysis to Parties in each applicable State and may make a filing with the Commission in each State that, as yet, has not entered an Exit Order for such coal-fueled Interim Period Resource consistent with the timeframes set forth in Sections 4.1 and this Section. If PacifiCorp seeks Reassignment, the analysis shall be accompanied by recommendations as to an anticipated Closure date if Reassignment is accepted

⁹ Provided PacifiCorp secures all applicable approvals, PacifiCorp may effectuate Closure of a Resource without requesting issuance of any Exit Order.

for such coal-fueled Interim Period Resource. Recommended Reassignments, if proposed, should include a range of options, including fallback options based on the potential that one Commission may reject PacifiCorp's recommendation while another Commission may accept the primary recommendation. Notwithstanding this Section 4.2.1, realignment of certain Interim Period Resources serving Washington will be determined subject to resolution of the Limited Realignment Framework Issue or Section 4.1.4 as applicable.

4.2.2 Process and Timing

Consistent with Section 4.1, for those coal-fueled Interim Period Resources, with an Exit Date on or before December 31, 2027, the filings including the Company's analysis and recommendations are targeted to occur by February 1, 2021. For those coal-fueled Interim Period Resources with an Exit Date after December 31, 2027, and on or before December 31, 2029, the filings including the Company's analysis and recommendations are targeted to occur by June 30, 2024, for Exit Orders that are received by December 31, 2023. Where possible, PacifiCorp will make such filings concurrently in each State without an Exit Order so that each unit or plant can be analyzed as a whole. To the extent a delay to these targeted filing dates is necessary, the Company will provide notice to the Parties and Commissions explaining the reason and expected filing dates. For coal-fueled Interim Period Resources with Exit Orders with different Exit Dates, the Company will provide its analysis to the States without Exit Orders within six months after the date any Exit Order is issued by any Commission, subject to the provisions of Section 4.1.4 for the Washington Exit Orders.

If PacifiCorp makes filings pursuant to this Section in multiple States without Exit Orders, then within 60 days from the date the last Commission issues an order pertaining to such filings, PacifiCorp will submit a supplemental filing with each Commission in the State(s) without Exit

Orders summarizing the decisions made by each Commission and PacifiCorp's recommendations regarding the implications.

4.2.3 Effects of Commission Decisions Regarding Assignment

If one or more Commissions have entered orders accepting, collectively, one-hundred percent¹⁰ of the cost allocation of a coal-fueled Interim Period Resource beyond any Exit Date, the costs and benefits of the coal-fueled Interim Period Resource after such Exit Date shall be Reassigned to the States in accordance with the approved Reassignment as specified in the applicable Commission Orders. Supplemental filings will reflect the final Reassignment of each coal-fueled Interim Period Resource as a result of the Reassignment process and Commission Orders.

If two or more Commissions have entered orders requesting, collectively, more than one-hundred percent¹¹ of the cost allocation and associated benefits of a coal-fueled Interim Period Resource beyond any Exit Date, the Company will recommend a pro-rata Reassignment up to one hundred percent in accordance with the approved Reassignment as specified in the applicable Commission Orders. Supplemental filings will reflect this pro-rata treatment of each coal-fueled Interim Period Resource as a result of the pro-rata Reassignment process for further review and approval by the Commissions.

If Commissions do not agree to accept one-hundred percent cost allocation, collectively, of a coal-fueled Interim Period Resource beyond an Exit Date, as part of its supplemental filings, the Company will provide its recommendations on the treatment of any shortfall in the Reassignment

¹⁰ Based on PacifiCorp's ownership interest in the coal-fueled Interim Resource, whether wholly-owned or jointly-owned.

¹¹ Based on PacifiCorp's ownership interest in the coal-fueled Interim Resource, whether wholly-owned or jointly-owned.

of a coal-fueled Interim Period Resource or recommendations on capacity reductions through Closures for further Commission consideration.

In the event of either common Exit Dates for all States or Closure as a result of the Reassignment process or other appropriate regulatory proceedings, the provisions of Section 4.1.1 will apply.

4.3. Decommissioning Costs

4.3.1. Process for Determining Decommissioning Cost Allocation

4.3.1.1. Decommissioning Studies

The Company intends to undertake a contractor-assisted engineering study of decommissioning costs and to make best efforts to complete the study by January 15, 2020, to estimate appropriate Decommissioning Cost reserve requirements for the Jim Bridger, Dave Johnston, Hunter, Huntington, Naughton, Wyodak, and Hayden coal-fueled Interim Period Resources. Colstrip will also be included in the contractor-assisted engineering study of decommissioning costs, and the Company will make best efforts to complete that portion of the study by March 15, 2020. The Company will provide the information from the study to the States as a supplemental filing in all applicable depreciation dockets. The study results will be used to inform the Company's recommendation on the amount of Decommissioning Cost responsibility to be allocated to States for coal-fueled Interim Period Resources that States exit at different times. The Company will retain and make available the Decommissioning Studies in future regulatory proceedings.

4.3.1.2. Decommissioning Studies Update

The Company intends to undertake the same process to complete an update to the Decommissioning Studies by no later than June 30, 2024, to estimate appropriate Decommissioning Cost reserve requirements for the Craig, Hunter, Huntington, and Wyodak coal-

fueled Interim Period Resources (collectively with the studies discussed in the paragraph above constituting the Decommissioning Studies), which will be incorporated into a Company-sponsored depreciation study. The Company will retain and make available the Decommissioning Studies update in future regulatory proceedings.

4.3.1.3. Commission Determination of Decommissioning Costs

No Party will be bound by the Decommissioning Cost estimates in the Decommissioning Studies undertaken pursuant to Paragraphs 4.3.1.1 and 4.3.1.2, and final determination of each State's just and reasonable Decommissioning Cost allocation for each coal-fueled Interim Period Resource will remain exclusively with each Commission and will be determined in the depreciation dockets in which the Decommissioning Costs are included.¹²

4.3.1.4. Decommissioning Costs Allocation

For coal-fueled Interim Period Resources having a common operating life across all States, each State shall be allocated its share of actual Decommissioning Costs based on either an SG Factor (if closed during the Interim Period) or an Assigned Production ("AP") Factor, adjusted for any Reassignment or Limited Realignment effects (if closed after the Interim Period). For coal-fueled Interim Period Resources that do not have a common operating life across all States, each Exiting State shall be allocated, using either an SG Factor (if closed during the Interim Period) or an AP Factor, adjusted for any Reassignment or Limited Realignment effects (if closed after the Interim Period), that State's share of estimated Decommissioning Costs based on the Decommissioning Studies described in Sections 4.3.1.1 and 4.3.1.2. If the Decommissioning Costs ordered to be included in the reserve balance established for an Exiting State are less than the estimated Decommissioning Costs allocated to that Exiting State as specified above, such

¹² For California, Decommissioning Costs will be addressed in PacifiCorp's next general rate case.

581 difference shall not be allocated to any other State under any circumstance. If PacifiCorp
582 effectuates Closure of a coal-fueled Interim Period Resource after one or more States have exited
583 from the Resource, the Company may, with the burden of proof and subject to PacifiCorp
584 supporting its proposal in testimony,¹³ propose to allocate to and collect from each State that is
585 participating in that Resource at the time of Closure that State's share, based on either an SG Factor
586 (if closed during the Interim Period) or an AP Factor, adjusted for any Reassignment or Limited
587 Realignment effects (if closed after the Interim Period), of actual Decommissioning Costs less the
588 regulatory liabilities for Exiting States including interest as described in Section 4.3.2 and less any
589 difference between the reserve balance established for each Exiting State and the estimated costs
590 allocated to each Exiting State as described above. Parties in such State(s) may take any position
591 regarding a Company request to recover Decommissioning Costs.

592 **4.3.2. Accounting for Decommissioning Costs Reserve Balances when All**
593 **States Do Not Exit a Unit**

594 After an Exit Date by some but not all States, the estimated Decommissioning Costs
595 reserves allocated to the Exiting State(s) associated with a coal-fueled Interim Period Resource
596 unit, from which that State is exiting, will be accounted for as a regulatory liability that is excluded
597 from rate base. Interest will be accrued on that regulatory liability at the Company's then-
598 authorized weighted average cost of capital¹⁴ for each State that continues to participate in that
599 coal-fueled Interim Period Resource after an Exit Date until the decommissioning work on that
600 unit is completed.

¹³ PacifiCorp's testimony will identify and explain the variances between estimated and actual Decommissioning Costs.

¹⁴ Not to exceed the maximum carrying charge allowed by applicable law or Commission Order.

4.3.3. Accounting for Interim and Final Retirements

Before any State exits a coal-fueled Interim Period Resource, but no later than December 31, 2021, the Company shall propose to the Parties a process for separately accounting for removal costs associated with interim retirements and final Decommissioning Costs in its accounting system. Each State may determine the regulatory treatment for such removal costs in appropriate proceedings.

4.3.4. Individual State Review Process

Any Party, at its discretion and cost, may pursue actions it deems necessary or appropriate to review and evaluate the Decommissioning Studies or Decommissioning Costs and may take any positions based on its review and findings. If a Commission issues an order identifying an independent evaluator for the Decommission Studies, and the Commission Order provides for the deferral and later recovery in rates of the cost of the independent evaluator, the Company agrees to initially pay for this independent evaluation.

4.4. Qualifying Facilities

The allocation of QF PPAs shall be treated in accordance with Sections 4.4.1 and 4.4.2 of this 2020 Protocol, superseding Section (IV)(A)(3) of the 2017 Protocol. For Washington, QF PPAs will be assigned and allocated consistent with the terms of Appendix F during the Interim Period. Other than addressing the allocation of the costs and assignment of benefits of QF PPAs among the States, this 2020 Protocol does not restrict or affect any Commission's jurisdiction over any agreement or interaction between QFs and the Company. QF PPAs shall be treated in the following manner for allocation and assignment purposes.

4.4.1. Existing QF PPAs

QF PPAs fully executed¹⁵ or as to which a legally enforceable obligation exists¹⁶ on or before December 31, 2019 ("Existing QF PPAs") will remain system assigned and allocated, subject to any Limited Realignment in Section 6.4, until the end of 2029, after which time they will be situs assigned and allocated to the State having jurisdiction over the QF PPA for avoided cost pricing ("State of Origin").

4.4.1.1. Wyoming QF Adjustment

The Company agrees to include: (1) a \$5 million adjustment, annually, to reduce Net Power Costs in Wyoming customer rates¹⁷ beginning January 1, 2021, until December 31, 2022; and (2) a \$7.175 million adjustment, annually, to reduce Net Power Costs in Wyoming customer rates from January 1, 2023, until December 31, 2029.¹⁸ This adjustment will terminate on or before December 31, 2029, or upon issuance of any order by the Wyoming Commission that changes Wyoming's treatment of the Implemented Issues or the Resolved Issues from the terms of the 2020 Protocol. The adjustment shall be made solely at the Company's expense and not allocated to any other States.

4.4.2. New QF PPAs

QF PPAs fully executed or as to which a legally enforceable obligation exists after December 31, 2019, ("New QF PPAs") will be situs assigned and allocated for ratemaking proceedings pertaining to periods beginning on or after January 1, 2020, to the State of Origin.

¹⁵ Fully executed means executed and delivered by each party to the other party.

¹⁶ Any such legally enforceable obligation date must be confirmed by an order from the applicable Commission issued prior to the end of the Interim Period.

¹⁷ The Wyoming QF adjustment will be included in the base ECAM costs forecasted in a general rate case with rates effective on or after January 1, 2021. The Wyoming QF adjustment will be trued up in the ECAM at 100% (sharing-bands do not apply).

¹⁸ The Wyoming QF adjustment shall be removed from base ECAM costs on December 31, 2029, or as otherwise specified in Section 4.4.1.1, so that no adjustment flows through to customers in rates after that date unless it was deferred in the ECAM prior to December 31, 2029.

4.4.2.1. Interim Period Treatment – Pre-Nodal Pricing Model

For the Interim Period, the energy output of New QF PPAs will be dynamically allocated per this agreement using the SG Factor, priced at a forecasted reasonable energy price defined below, and any cost of a New QF PPA above the forecasted reasonable energy price will be situs assigned and allocated to the State of Origin. The forecasted reasonable energy price is a single blended market price derived from the Company's Official Forward Price Curve ("OFPC"), scaled for hourly prices, that was used for setting QF pricing for the New QF PPA. The single blended market price is calculated by applying the appropriate weighting to the hourly scaled prices from the OFPC for each market hub. The weightings per market hub are identified in the table below. The weighting will be applied by month and by heavy load hours ("HLH") and light load hours ("LLH"). The forecasted reasonable energy price, used for allocation purposes, shall be established at the time a QF PPA is fully executed.

Market Hub Weighting by Month - HLH												
Market	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
COB	0.00%	0.55%	1.34%	0.82%	3.45%	4.01%	8.41%	3.69%	8.58%	0.97%	1.79%	1.20%
Mid Columbia	24.42%	30.21%	55.74%	63.22%	70.84%	87.39%	81.05%	83.85%	75.88%	42.27%	34.30%	40.74%
Palo Verde	1.52%	2.53%	1.07%	0.66%	0.54%	0.03%	0.76%	1.89%	1.85%	2.55%	3.45%	0.30%
Four Corners	64.72%	58.68%	35.94%	27.40%	16.15%	5.75%	4.12%	2.17%	3.82%	45.79%	52.88%	44.47%
Mead	0.18%	0.13%	1.23%	1.46%	1.52%	1.74%	1.95%	3.30%	6.64%	0.33%	0.12%	0.57%
Mona	9.16%	7.90%	2.94%	2.03%	1.79%	0.74%	0.01%	0.18%	1.82%	7.82%	7.46%	2.18%
NOB	0.00%	0.00%	1.75%	4.40%	5.72%	0.33%	3.70%	4.92%	1.41%	0.27%	0.00%	10.54%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Market Hub Weighting by Month - LLH												
Market	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
COB	0.00%	0.99%	5.17%	3.53%	15.50%	15.16%	5.97%	1.21%	0.31%	2.43%	3.44%	1.16%
Mid Columbia	58.74%	60.10%	76.58%	66.36%	71.82%	80.41%	85.52%	92.26%	83.27%	62.78%	66.30%	59.09%
Palo Verde	0.00%	1.12%	0.42%	0.04%	0.39%	0.40%	2.71%	3.04%	0.00%	0.92%	1.91%	2.30%
Four Corners	33.45%	34.66%	13.63%	26.49%	10.44%	3.30%	5.35%	2.39%	11.60%	27.69%	26.36%	29.65%
Mead	0.00%	0.06%	0.94%	0.44%	0.93%	0.47%	0.25%	0.00%	0.00%	0.57%	0.00%	0.00%
Mona	7.81%	3.07%	1.54%	2.41%	0.92%	0.27%	0.00%	1.11%	4.82%	5.61%	1.99%	7.80%
NOB	0.00%	0.00%	1.71%	0.73%	0.00%	0.00%	0.20%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

4.4.2.2. Post-Interim Period Treatment

After the conclusion of the Interim Period, assuming resolution and Commission approval of all Framework Issues, the Parties agree that New QF PPAs will be situs assigned and the costs

and benefits will be allocated and assigned per the methodology developed through the Framework process in Section 6.2.

5. Resolved Issues - Post-Interim Period Implementation

The Parties agree, conditioned upon reaching agreement on a Post-Interim Period Method on the future allocation treatment described in this Section 5 for certain benefits, revenues, costs, and investments. As stated in Section 2, these Resolved Issues of the 2020 Protocol are intended to take effect with the implementation of the Post-Interim Period Method. Parties acknowledge that conditions may change materially in unforeseen ways during the Interim Period and that it may be necessary to re-evaluate Resolved Issues as part of the Post-Interim Period Method. The Resolved Issues are identified below.

5.1. Generation Costs

Following the Interim Period, a fixed share of the Interim Period Resources will be assigned to serve load in each State. The costs and benefits, including environmental attributes, associated with each Interim Period Resource will be allocated and assigned in accordance with the Interim Period Resources fixed allocation provisions (Section 5.1.1), Reassignment of coal-fueled Interim Period Resources (Section 4.2), and Limited Realignment (Section 6.4).

5.1.1. Interim Period Resources Fixed Allocation

Interim Period Resources will be assigned and allocated to States based on the SGF Factor for each State as defined in Appendix C. The load information used to determine the SGF Factor is subject to modification for the inclusion or exclusion of Special Contract loads as determined through the Framework process for resolution of issues addressed in Section 6.3. The SGF Factor is used to develop the AP Factor for each unit. Additionally, Interim Period Resources will be subject to the Limited Realignment as outlined in Section 6.4 and the Reassignment of Interim

Period Resources as outlined in Section 4.2. Any such Assignment of Interim Period Resources, along with the Limited Realignment and the Reassignment of Interim Period Resources, will be subject to the following:

- Accumulated depreciation for Interim Period Resources will be allocated per the AP Factor. State-specific accumulated depreciation that has been tracked by the Company due to increased depreciation expenses will be treated as situs to the State and offset its Resource costs until that State exits from an Interim Period Resource.
- Accumulated deferred income taxes and excess deferred income taxes will be allocated per the Company's tax software system, using the AP Factor. State-specific accumulated deferred income taxes and excess deferred income taxes that have been tracked by the Company due to increased depreciation expense will be treated as situs to the State and offset that State's Resource costs until that State exits from an Interim Period Resource.
- All O&M expenses that are associated with a specific Interim Period Resource will be allocated per the AP Factor.
- All generation-related O&M expenses that cannot be allocated to a specific Interim Period Resource through an AP Factor, such as general office generation management expenses, will be allocated to States based on an Assigned Production Operations and Maintenance ("APOM") Factor, calculated as each States' relative share of direct-allocated generation O&M expenses. There will be three separate APOM factors based on FERC classifications, with the APOMS used for steam generation (FERC accounts 500 - 514), APOMH used for hydro generation (FERC accounts 535-545) and APOMO used for other generation (FERC accounts 546 -

554). The APOM factor calculations are shown in Appendix C and also included in Appendix B, Column 5.

- Property tax will continue to be allocated based on gross plant using the GPS Factor as calculated in Appendix C and included in Appendix B, Column 5.
- All other rate-base items associated with Interim Period Resources will be allocated consistent with the Interim Period Resource allocations using the AP Factor.

5.1.2. New Resources Fixed Assignment

New Resources include any Resources that are not in commercial operation before the end of the Interim Period. All costs and benefits associated with new Resources, subject to the qualification below, will be allocated and assigned to States based on a fixed assignment under the process to be determined in Section 6.1 – Resource Planning and New Resource Assignment. The Parties agree that a transitional period is necessary to change the cost allocation for future new Resources that are planned for by the Company, and that any new Resource reaching commercial operation before the end of the Interim Period will be treated the same as Interim Period Resources for allocation purposes under the terms of this Agreement.

5.2. Transmission Costs

The costs associated with transmission assets, except as addressed in Section 6.1, will be dynamically allocated among States on the System Transmission (“ST”) Factor, generally calculated based on a classification of costs as 75 percent Demand-Related and 25 percent Energy-Related, and based on twelve monthly Coincident Peaks, using weather-normalized retail peak and energy data, as more thoroughly defined in Appendix C.

All revenues recovered through PacifiCorp's Open Access Transmission Tariff or other transmission rate schedules approved by the FERC will be allocated based on the ST Factor.

The 2020 Protocol does not preclude PacifiCorp from participating in any independent transmission organization, regional transmission organization, or other similar wholesale transmission market subject to the jurisdiction and oversight of the FERC.

5.3. Distribution Costs

All distribution-related expenses and capital costs that can be directly allocated will be directly allocated to the States where the related distribution facilities are located. Those distribution expenses that cannot be directly allocated will be allocated among States on a System Net Plant Distribution ("SNPD") factor, as shown in Appendix B.

5.4. System Overhead Costs

Costs that support more than one function, such as generation, transmission, or distribution plant, will continue to be allocated on the System Overhead ("SO") Factor after the Interim Period but will be calculated based on an equal one-third weighting of the System Capacity ("SC") Factor, System Energy Factor, and System Gross Plant Distribution ("SGPD") Factor, as shown in Appendix B.

5.5. Administrative and General Costs

Administrative and General Costs, General Plant costs, and Intangible Plant costs, both expenses and investments, which can be directly allocated will be directly allocated to the appropriate State(s). Those costs that cannot be directly allocated will be allocated among States consistent with the factors set forth in Appendix B.

5.6. Other Allocation Issues

Items included in the Company's results of operations, other than those that are specifically called out herein, will continue to be allocated on the same factors used in the 2017 Protocol. The

FERC account and allocation factor combinations are included in Appendix B. The algebraic derivation and factor definitions are included in Appendix C.

The following miscellaneous changes will be made to be consistent with the other allocation changes:

- Communication equipment allocated on the System Generation Factor during the Interim Period will change to either the SE Factor (generation-related) or ST Factor (transmission-related) depending on the nature of the equipment for which the communication equipment is utilized.
- Contributions In Aid of Construction (“CIAC”) currently allocated on the SG Factor will change to either the AP factor for generation-related CIAC or the ST Factor for transmission related CIAC.
- Generation-related dispatch costs and associated plant will be allocated on the SE Factor.
- Miscellaneous regulatory assets and liabilities, and miscellaneous deferred debits will be allocated with the appropriate allocation factor depending on the related assets or underlying costs. Miscellaneous regulatory assets and liabilities, and miscellaneous deferred debits currently allocated on the SG Factor, will change to the AP Factor for generation-related and ST Factor for transmission-related items.

Taxes and fees will be allocated as follows:

- Income taxes will be calculated using the federal tax rate and PacifiCorp’s combined State effective tax rate. State specific Schedule M and deferred income tax amounts will be allocated using the Company’s tax software system. Consistent

with prior system allocation methods, the Washington Public Utility Tax is allocated using the SO Factor in lieu of a Washington income tax.

- Franchise taxes, revenue related taxes, Commission assessments and fees, and usage related taxes are situs or a pass through.
- Property taxes are system allocated based on gross plant and allocated on the GPS Factor.
- Generation and fuel related taxes will follow the assignment of the Resource.
- Other taxes such as payroll taxes are embedded in the cost of expense or capital.

Balances associated with the Trojan Decommissioning will be allocated using the Trojan Decommissioning Fixed ("TROJDF") Factor. This will not affect State-specific treatment of this item.

5.7. Demand-Side Management Programs

Costs associated with DSM Programs, including Class 1 DSM Programs, will continue to be allocated on a situs basis to the State in which the investment is made. The benefits from these programs will flow back to the State through Net Power Costs or through reduced or delayed future capacity needs that will be addressed in the development and implementation of the process identified in Section 6.1.

5.8. State-Specific Initiatives

Costs and benefits resulting from a State-specific initiative will continue to be allocated and assigned on a situs basis to the State adopting the initiative. Historically, these have included, but are not limited to, programs such as incentive programs and customer and community energy generation programs, but have not included local fees or taxes related to the ongoing operation of existing transmission and generation facilities within a State. As new issues arise, PacifiCorp will

bring each issue to the MSP Workgroup to discuss whether each issue is a State-specific initiative, and, if not, whether a different allocation method is appropriate.

6. Framework Issues

The Parties acknowledge that certain components of the Post-Interim Period Method are not resolved by this Agreement, including Resource Planning and new Resource Assignment, Net Power Costs / Nodal Pricing Model, the treatment of Special Contracts, post-Interim Period capital additions, and other issues related to the transition from a dynamically-allocated system generation portfolio to fixed generation portfolios. As part of the 2020 Protocol, the Parties agree to the following processes and timeframes to address remaining, unresolved Framework Issues and to request approval of a new Post-Interim Period Method agreement by the Commissions. The Company will file for Commission consideration and approval of a new Post-Interim Period Method in accordance with Section 2. The general understanding reached by the Parties as to process and timelines for Framework Issues is as follows.

6.1. Resource Planning and New Resource Assignment

Continued operation, planning, and dispatch of the Company's system as an integrated six-State system, to the greatest extent practicable, will likely be beneficial to PacifiCorp's customers. However, because of differing State policies requiring or excluding certain generation resources, it appears infeasible to continue serving customers with a common generation portfolio and dynamically allocating system costs. Continued dynamic allocation of all system costs in this environment could result in increased costs for some States, if not all. Accordingly, allocating costs and assigning benefits associated with generation capacity will require assignment of specific Resources, and potentially certain transmission assets, to a specific State or States. The goal is to

allow PacifiCorp to meet its legal requirements as a public utility in each State in a risk-adjusted, least-cost manner, while striving to mitigate cost impacts to other States.

PacifiCorp will continue to plan for capacity and operating needs, both for the entire interstate system and for each State. PacifiCorp will work with Parties to develop:

- A planning process that optimizes risk-adjusted, least-cost resource portfolios on a system basis to the extent practicable, while meeting individual State requirements and maintaining system reliability; and
- A process that assigns benefits and allocates costs of specific new Resources added in order to meet an individual State's needs.

Parties will evaluate these processes in light of existing or new Commission regulatory processes governing Resource planning, procurement, and investment approval.

6.2. Net Power Costs / Nodal Pricing Model ("NPM")

A method to track the costs and benefits of Resource portfolios which may differ for each State will be necessary in the future to maintain the benefits of system dispatch as much as practicable. Specifically, after the Interim Period when States may no longer participate in a common Resource portfolio, a NPM may be used to track cost causation and receipt of benefits by each State for rate-making purposes.

Consistent with and in consideration of the Nodal Pricing Model Memorandum of Understanding in Appendix D, the Company agreed to begin the development of an NPM with a third-party vendor and will use best efforts to implement the NPM by the end of January 2021, for purposes of total-Company day-ahead scheduling. Parties intend for this to provide some time and

experience with the NPM before it may be used for rate making as part of the Post-Interim Period Method.¹⁹

The Company will also use best efforts to implement a model that can forecast NPC based on the NPM concept. During the Interim Period, this model may be used by the Company for forecast analysis of NPC. After the Interim Period, the Company intends to propose the use of this model for NPC forecasts in applicable rate-making proceedings.

6.3. Special Contracts

The Company will continue to work in good faith with the Special Contract customers to develop one or more proposals for consideration by the Parties on the treatment of Special Contracts' loads, costs, and benefits as part of the Framework Issues and will make best efforts to present a proposal to Parties by September 1, 2021, with the intention of incorporating such proposal into the Post-Interim Period Method.

6.4. Limited Realignment

The Parties agree to investigate during the Interim Period the potential Limited Realignment of Interim Period Resources among the States. Limited Realignment is intended to address, among other potential issues, the transition of Washington retail customers away from coal-fueled Interim Period Resource in compliance with the Washington CETA by realigning Interim Period Resources, including natural gas-fueled Interim Period Resources.

6.5. Post-Interim Period Capital Additions – Coal-Fueled Interim Period Resources

For a coal-fueled Interim Period Resource for which one or more States have an Exit Date that differs from the depreciable life or Exit Date ordered in any other State, a process is needed

¹⁹ NPM is intended to be used for total Company system dispatch when it is fully functional and operational and will impact system Net Power Costs that flow through State NPC balancing accounts.

for determining the cost allocation for capital investments made in the Resources subsequent to the Interim Period and prior to the Exit Date for each State. The Parties have agreed to evaluate, but have not accepted, the following Company straw proposal for post-Interim Period capital investments, information about which is provided here not for Commission approval but to inform future discussions.

6.5.1. PacifiCorp Straw Proposal - Post-Interim Period Capital Investment Allocation Exceptions

For post-Interim Period incremental capital investments that are made primarily for the purpose of extending the life of a coal-fueled Interim Period Resource beyond a State's Exit Date for that Resource, including but not limited to those associated with achieving compliance with environmental requirements or those necessitated by catastrophic failure, such investments would not be allocated to States that have issued such Exit Orders and would be allocated based on the percentage shares of the coal unit Reassignment process addressed in Section 4.2 or as otherwise determined for States that continue to participate in the coal-fueled Interim Period Resource.

For these incremental capital investments made primarily for the purpose of repairing a coal-fueled Interim Period Resource following a catastrophic failure of the Interim Period Resource, such investments would not be allocated to and no generation or benefits will be assigned to States that have issued Exit Orders for that Resource. Parties in States not allocated costs for such investments would support recovery of any remaining net book value and Decommissioning Costs.

6.5.2. PacifiCorp Straw Proposal - Incremental Capital Investments Made Between 2024 and the Exit Date Where Exit Date is On or Before December 31, 2027

For States with Exit Orders for a coal-fueled Interim Period Resource specifying an Exit Date on or before December 31, 2027, capital investments made in such Interim Period Resource

after the Interim Period and prior to the Exit Date, would be allocated to an Exiting State based on the AP Factor, adjusted for any Limited Realignment impacts agreed to, and pro-rated for the number of years remaining based on the longest life ordered in any State's depreciation docket or rate case by December 31, 2020, for such Interim Period Resource. States without Exit Orders in such Interim Period Resource would be allocated the remaining amount of capital investment based on proportional shares of the AP factor for the States that will be participating in the coal-fueled Interim Period Resource after an Exit Date. For example, if a State's Exit Order establishes an Exit Date four years from the date the capital investment is in-service, and the Interim Period Resource has the longest remaining life in another State of ten years, the State with the Exit Order would be allocated four-tenths of that State's share of the cost of the qualifying capital investment. Each State's allocation of such capital investments would be subject to a prudence review based on the cost to be allocated to each State consistent with this Section.

6.5.3. PacifiCorp Straw Proposal - Incremental Capital Investments Made in 2024 and 2025 Where Exit Date is After 2027

For States with Exit Orders for a coal-fueled Interim Period Resource specifying an Exit Date after 2027, capital investments made in such Interim Period Resource after the Interim Period and through December 31, 2025, would be allocated to all States based on the AP Factor, adjusted for any Limited Realignment impacts agreed to, and prudence of such capital investments for States with Exit Orders would be determined based on the life established for such Interim Period Resource in the Exit Order. This would allow for the reasonable allocation of capital and operating costs for the Interim Period Resource during a period of time while PacifiCorp pursues the process established in Section 4.2.

**6.5.4. PacifiCorp Straw Proposal - Incremental Capital Investments Made
Between 2026 and the Exit Date Where the Exit Date is After 2027**

For States with Exit Orders for a coal-fueled Interim Period Resource specifying an Exit Date after 2027, capital investments made in such Interim Period Resource after December 31, 2025, and until the Exit Date, would be allocated to an Exiting State based on the AP Factor, adjusted for any Limited Realignment impacts agreed to, and pro-rated for the number of years remaining based on the longest life ordered in any State's depreciation docket, Reassignment proceeding, or rate case as of December 31, 2025. States that will be participating in the coal-fueled Interim Period Resource after an Exit Date would be allocated the remaining amount of any capital investment based on the AP Factor calculated for that coal-fueled Interim Period Resource.

7. Allocation of Gain or Loss from Sale of Assets

Any gain or loss from the sale of Company-owned assets will be allocated among or to States based upon the proportional allocation or assignment of the asset at the time of the execution date of the sale agreement. Each Commission will determine the appropriate allocation of the gain or loss allocated to that State as between PacifiCorp's customers and shareholders. For assets that have been Reassigned for less than one calendar year as of the execution date of the sale agreement, States will be allocated the gain or loss as if the asset had remained a System Resource.

8. Interpretation and Governance

8.1. Issues of Interpretation

Parties will attempt, consistent with their legal obligations, to resolve questions of interpretation of the 2020 Protocol, in good faith in light of the language of the 2020 Protocol and the intent of the Parties.

8.2. Workgroups

8.2.1. Framework Issues Workgroup

PacifiCorp will schedule and convene meetings with Parties to continue negotiations of the Framework Issues, which may occur in person or remotely.

8.2.2. Multi-State Process Workgroup

Consistent with Sections 8.4 or 8.5 of this Agreement, the Company will notify Parties and other MSP participants if it determines a need exists to convene the MSP Workgroup to address general allocation issues or complaints related to the 2020 Protocol. Any Party to this Agreement, State utility regulatory agency, or other stakeholder can participate in the MSP Workgroup. The MSP Workgroup may create sub-committees to investigate or evaluate or make recommendations as to specified issues. MSP Workgroup meetings may be held in person or remotely.

8.3. Commissioner Forum

The 2017 Protocol included a mandatory requirement to hold an annual Commissioner Forum each January during the pendency of that agreement. Under this 2020 Protocol, Commission Forums are not required. A Commission or the MSP Workgroup may request such a meeting of Commissioners. If a Commissioner Forum is requested, all seated commissioners from each State will be invited to participate. Commissioner Forums will be public meetings, and all interested parties will be allowed to attend. Before attending a Commissioner Forum, each Commission can take such steps and provide such process for public input as the Commission determines is necessary or appropriate under applicable State laws.

8.4. Proposals to Change the 2020 Protocol during the Interim Period

The Parties agree not to propose or support changes to the 2020 Protocol applicable to the Interim Period based on a Party's dissatisfaction with a reasonably foreseeable outcome from implementation of the 2020 Protocol. Before proposing an alternative or modification to the 2020

Protocol based primarily on changed or unforeseen circumstances, each Party agrees to first make the proposal to the Parties and attempt in good faith to resolve the concern before asking a Commission to change the 2020 Protocol. The provisions of this Section 8.4 will apply to any State agency only to the extent consistent with the State agency's statutory obligations.

Proposals for modifications to the 2020 Protocol may be submitted to the Company by any Party. Proposals received by the Company shall be circulated in a timely manner to the other Parties and the Company shall initiate discussions to attempt to address and resolve specific concerns.

8.5. Replacement of the 2020 Protocol

If any stakeholder that is not a Party to this Agreement objects to the use of the 2020 Protocol after approval by the Commissions or proposes a new inter-jurisdictional allocation procedure, PacifiCorp may convene the MSP Workgroup and hold discussions to attempt to address and resolve the concerns at an MSP Workgroup meeting(s).

8.6. Interdependency Among Commission Approvals

The 2020 Protocol has been developed and negotiated by the Parties as an integrated, interdependent whole. Support by any Party of the 2020 Protocol is expressly conditioned upon approval without material alteration of the 2020 Protocol by all Commissions in the States that PacifiCorp has sought approval.²⁰ If any Commission disapproves, alters, or conditions approval of the 2020 Protocol, Parties shall promptly meet and discuss the implications of that Commission's action. PacifiCorp shall report to the Parties any Commission Order of another State concerning the 2020 Protocol. Parties agree to recommend to each Commission that approval of the 2020 Protocol be conditioned on other Commissions approving the 2020 Protocol without change.


²⁰ California has historically reviewed allocation methodologies in conjunction with a general rate case. PacifiCorp's next regulatory-mandated general rate case will not be filed until 2021 at the earliest.

9. Compliance with Resource Laws

PacifiCorp asserts that the 2020 Protocol complies with the requirements of current resource laws of all of the States and will not shift risk of compliance among PacifiCorp's States. If a future change in law, court decision, or Commission decision results in the Company's reasonable belief that compliance with all applicable laws cannot be achieved, the Company will raise its concerns with the Parties and/or convene an MSP Workgroup meeting to address the issue.

10. Signatures of Parties to the 2020 Protocol

This 2020 Protocol is entered into by each Party on the date entered below such Party's signature.

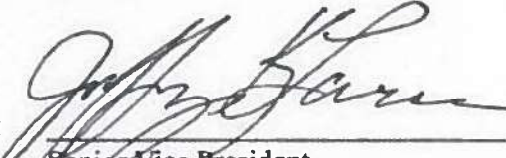
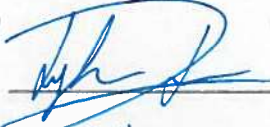
PACIFICORP  By: _____ Title: <u>Senior Vice President,</u> <u>Strategic Business Planning</u> Date: <u>November 22, 2019</u>	ALLIANCE OF WESTERN ENERGY CONSUMERS By: _____ Title: _____ Date: _____
IDAHO CONSERVATION LEAGUE By: _____ Title: _____ Date: _____	IDAHO PUBLIC UTILITIES COMMISSION STAFF By: _____ Title: _____ Date: _____

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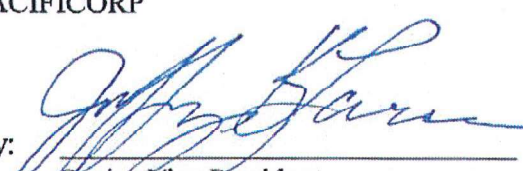

<p>PACIFICORP</p> <p>By: </p> <p>Title: <u>Senior Vice President, Strategic Business Planning</u></p> <p>Date: <u>November 22, 2019</u></p>	<p>ALLIANCE OF WESTERN ENERGY CONSUMERS</p> <p>By: </p> <p>Title: <u>Attorney</u></p> <p>Date: <u>11/25/19</u></p>
<p>IDAHO CONSERVATION LEAGUE</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>IDAHO PUBLIC UTILITIES COMMISSION STAFF</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>

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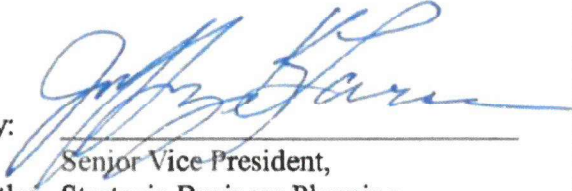
<p>PACIFICORP</p> <p>By:  Senior Vice President, Title: <u>Strategic Business Planning</u> Date: <u>November 22, 2019</u></p>	<p>ALLIANCE OF WESTERN ENERGY CONSUMERS</p> <p>By: _____ Title: _____ Date: _____</p>
<p>IDAHO CONSERVATION LEAGUE</p> <p>By:  Title: <u>Energy Associate</u> Date: <u>November 27 2019</u></p>	<p>IDAHO PUBLIC UTILITIES COMMISSION STAFF</p> <p>By: _____ Title: _____ Date: _____</p>


9. Compliance with Resource Laws

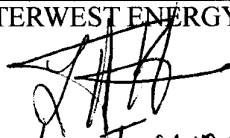
PacifiCorp asserts that the 2020 Protocol complies with the requirements of current resource laws of all of the States and will not shift risk of compliance among PacifiCorp's States. If a future change in law, court decision, or Commission decision results in the Company's reasonable belief that compliance with all applicable laws cannot be achieved, the Company will raise its concerns with the Parties and/or convene an MSP Workgroup meeting to address the issue.

10. Signatures of Parties to the 2020 Protocol

This 2020 Protocol is entered into by each Party on the date entered below such Party's signature.


PACIFICORP By:  Title: <u>Senior Vice President, Strategic Business Planning</u> Date: <u>November 22, 2019</u>	ALLIANCE OF WESTERN ENERGY CONSUMERS By: _____ Title: _____ Date: _____
IDAHO CONSERVATION LEAGUE By: _____ Title: _____ Date: _____	IDAHO PUBLIC UTILITIES COMMISSION STAFF By: <u>Terri Carlock</u> Title: <u>Administrator Utilities Division</u> Date: <u>11/26/2019</u>

<p>IDAHO IRRIGATION PUMPERS ASSOCIATION</p> <p>By: <u></u></p> <p>Title: <u>Attorney</u></p> <p>Date: <u>12/2/19</u></p>	<p>INTERWEST ENERGY ALLIANCE</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>MONSANTO COMPANY</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>NORTHWEST & INTERMOUNTAIN POWER PRODUCERS</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>NORTHWEST ENERGY COALITION</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>_____</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>OREGON CITIZENS' UTILITY BOARD</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>OREGON PUBLIC UTILITY COMMISSION STAFF</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>

IDAHO IRRIGATION PUMPERS ASSOCIATION By: _____ Title: _____ Date: _____	INTERWEST ENERGY ALLIANCE  By: <u>Lisa Tormoen Hickey</u> Title: <u>Regulatory Attorney</u> Date: <u>Tormoen Hickey LLC</u> <u>12/2/19</u>
MONSANTO COMPANY By: _____ Title: _____ Date: _____	NORTHWEST & INTERMOUNTAIN POWER PRODUCERS By: _____ Title: _____ Date: _____
NORTHWEST ENERGY COALITION By: _____ Title: _____ Date: _____	 By: _____ Title: _____ Date: _____
OREGON CITIZENS' UTILITY BOARD By: _____ Title: _____ Date: _____	OREGON PUBLIC UTILITY COMMISSION STAFF By: _____ Title: _____ Date: _____


IDAHO IRRIGATION PUMPERS ASSOCIATION By: _____ Title: _____ Date: _____	INTERWEST ENERGY ALLIANCE By: _____ Title: _____ Date: _____
MONSANTO COMPANY By: <u>Randall C. Budge</u> Title: <u>Attorney for Monsanto</u> Date: <u>11/26/2019</u>	NORTHWEST & INTERMOUNTAIN POWER PRODUCERS By: _____ Title: _____ Date: _____
NORTHWEST ENERGY COALITION By: _____ Title: _____ Date: _____	_____ By: _____ Title: _____ Date: _____
OREGON CITIZENS' UTILITY BOARD By: _____ Title: _____ Date: _____	OREGON PUBLIC UTILITY COMMISSION STAFF By: _____ Title: _____ Date: _____

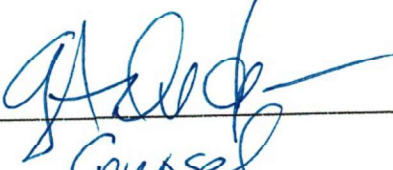
IDAHO IRRIGATION PUMPERS ASSOCIATION By: _____ Title: _____ Date: _____	INTERWEST ENERGY ALLIANCE By: _____ Title: _____ Date: _____
MONSANTO COMPANY By: _____ Title: _____ Date: _____	NORTHWEST & INTERMOUNTAIN POWER PRODUCERS By: _____ Title: _____ Date: _____
NORTHWEST ENERGY COALITION By: _____ Title: _____ Date: _____	 By: _____ Title: _____ Date: _____
OREGON CITIZENS' UTILITY BOARD By: <u>Bl. Gehr</u> Title: <u>Executive Director</u> Date: <u>11/26/2019</u>	OREGON PUBLIC UTILITY COMMISSION STAFF By: _____ Title: _____ Date: _____

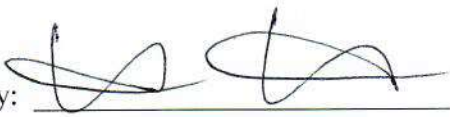
IDAHO IRRIGATION PUMPERS ASSOCIATION By: _____ Title: _____ Date: _____	INTERWEST ENERGY ALLIANCE By: _____ Title: _____ Date: _____
MONSANTO COMPANY By: _____ Title: _____ Date: _____	NORTHWEST & INTERMOUNTAIN POWER PRODUCERS By: _____ Title: _____ Date: _____
NORTHWEST ENERGY COALITION By: _____ Title: _____ Date: _____	 By: _____ Title: _____ Date: _____
OREGON CITIZENS' UTILITY BOARD By: _____ Title: _____ Date: _____	OREGON PUBLIC UTILITY COMMISSION STAFF By: <u></u> Title: <u>Assistant Attorney General</u> Date: <u>11/25/19</u>

<p>PACIFICORP IDAHO INDUSTRIAL CUSTOMERS</p> <p>By: <u>Rand L. Williams</u></p> <p>Title: <u>Attorney</u></p> <p>Date: <u>11-29-2019</u></p>	<p>PACKAGING CORPORATION OF AMERICA</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>POWDER RIVER BASIN RESOURCE COUNCIL</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>RENEWABLE NORTHWEST</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>SIERRA CLUB</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>UTAH ASSOCIATION OF ENERGY USERS</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>UTAH CLEAN ENERGY</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>UTAH DIVISION OF PUBLIC UTILITIES</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>

<p>PACIFICORP IDAHO INDUSTRIAL CUSTOMERS</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>PACKAGING CORPORATION OF AMERICA</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>POWDER RIVER BASIN RESOURCE COUNCIL</p> <p>By:  _____</p> <p>Title: Staff Attorney</p> <p>Date: November 26, 2019</p>	<p>RENEWABLE NORTHWEST</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>SIERRA CLUB</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>UTAH ASSOCIATION OF ENERGY USERS</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>UTAH CLEAN ENERGY</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>UTAH DIVISION OF PUBLIC UTILITIES</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>

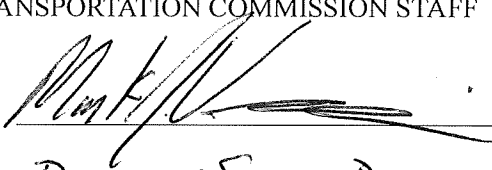
<p>PACIFICORP IDAHO INDUSTRIAL CUSTOMERS</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>PACKAGING CORPORATION OF AMERICA</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>POWDER RIVER BASIN RESOURCE COUNCIL</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>RENEWABLE NORTHWEST</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>SIERRA CLUB</p> <p>By:  _____</p> <p>Title: <u>Western Director, Beyond Coal</u></p> <p>Date: <u>12/3/19</u></p>	<p>UTAH ASSOCIATION OF ENERGY USERS</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>UTAH CLEAN ENERGY</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>UTAH DIVISION OF PUBLIC UTILITIES</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>

PACIFICORP IDAHO INDUSTRIAL CUSTOMERS By: _____ Title: _____ Date: _____	PACKAGING CORPORATION OF AMERICA By: _____ Title: _____ Date: _____
POWDER RIVER BASIN RESOURCE COUNCIL By: _____ Title: _____ Date: _____	RENEWABLE NORTHWEST By: _____ Title: _____ Date: _____
SIERRA CLUB By: _____ Title: _____ Date: _____	UTAH ASSOCIATION OF ENERGY USERS By:  _____ Title: <u>Counsel</u> _____ Date: <u>11/27/19</u> _____
UTAH CLEAN ENERGY By: _____ Title: _____ Date: _____	UTAH DIVISION OF PUBLIC UTILITIES By: _____ Title: _____ Date: _____

PACIFICORP IDAHO INDUSTRIAL CUSTOMERS By: _____ Title: _____ Date: _____	PACKAGING CORPORATION OF AMERICA By: _____ Title: _____ Date: _____
POWDER RIVER BASIN RESOURCE COUNCIL By: _____ Title: _____ Date: _____	RENEWABLE NORTHWEST By: _____ Title: _____ Date: _____
SIERRA CLUB By: _____ Title: _____ Date: _____	UTAH ASSOCIATION OF ENERGY USERS By: _____ Title: _____ Date: _____
UTAH CLEAN ENERGY By:  Title: <u>Staff Attorney</u> Date: <u>11/27/19</u>	UTAH DIVISION OF PUBLIC UTILITIES By: _____ Title: _____ Date: _____

PACIFICORP IDAHO INDUSTRIAL CUSTOMERS By: _____ Title: _____ Date: _____	PACKAGING CORPORATION OF AMERICA By: _____ Title: _____ Date: _____
POWDER RIVER BASIN RESOURCE COUNCIL By: _____ Title: _____ Date: _____	RENEWABLE NORTHWEST By: _____ Title: _____ Date: _____
SIERRA CLUB By: _____ Title: _____ Date: _____	UTAH ASSOCIATION OF ENERGY USERS By: _____ Title: _____ Date: _____
UTAH CLEAN ENERGY By: _____ Title: _____ Date: _____	UTAH DIVISION OF PUBLIC UTILITIES By:  _____ Title: <u>DIRECTOR</u> Date: <u>11/25/19</u>

UTAH INDUSTRIAL ENERGY CONSUMERS By: _____ Title: _____ Date: _____	UTAH OFFICE OF CONSUMER SERVICES By: <u>Michael Seaton</u> Title: <u>Director</u> Date: <u>11-27-19</u>
VOTE SOLAR By: _____ Title: _____ Date: _____	WASHINGTON PUBLIC COUNSEL By: _____ Title: _____ Date: _____
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION STAFF By: _____ Title: _____ Date: _____	WESTERN RESOURCE ADVOCATES By: _____ Title: _____ Date: _____
WOLVERINE FUELS By: _____ Title: _____ Date: _____	WYOMING INDUSTRIAL ENERGY CONSUMERS By: _____ Title: _____ Date: _____

<p>UTAH INDUSTRIAL ENERGY CONSUMERS</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>UTAH OFFICE OF CONSUMER SERVICES</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>VOTE SOLAR</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>WASHINGTON PUBLIC COUNSEL</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>WASHINGTON UTILITIES & TRANSPORTATION COMMISSION STAFF</p> <p>By: </p> <p>Title: <u>REGULATOR SERVICES DIRECTOR</u></p> <p>Date: <u>February 20, 2020</u></p>	<p>WESTERN RESOURCE ADVOCATES</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>WOLVERINE FUELS</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>WYOMING INDUSTRIAL ENERGY CONSUMERS</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>

UTAH INDUSTRIAL ENERGY CONSUMERS By: _____ Title: _____ Date: _____	UTAH OFFICE OF CONSUMER SERVICES By: _____ Title: _____ Date: _____
VOTE SOLAR By: _____ Title: _____ Date: _____	WASHINGTON PUBLIC COUNSEL By: _____ Title: _____ Date: _____
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION STAFF By: _____ Title: _____ Date: _____	WESTERN RESOURCE ADVOCATES By:  _____ Title: <u>Senior Staff Attorney</u> Date: <u>November 27, 2019</u>
WOLVERINE FUELS By: _____ Title: _____ Date: _____	WYOMING INDUSTRIAL ENERGY CONSUMERS By: _____ Title: _____ Date: _____

<p>UTAH INDUSTRIAL ENERGY CONSUMERS</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>UTAH OFFICE OF CONSUMER SERVICES</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>VOTE SOLAR</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>WASHINGTON PUBLIC COUNSEL</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>WASHINGTON UTILITIES & TRANSPORTATION COMMISSION STAFF</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>WESTERN RESOURCE ADVOCATES</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>WOLVERINE FUELS</p> <p>By: <u>PB</u></p> <p>Title: <u>Chief Administrative officer</u></p> <p>Date: <u>11/26/19</u></p>	<p>WYOMING INDUSTRIAL ENERGY CONSUMERS</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>

<p>UTAH INDUSTRIAL ENERGY CONSUMERS</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>UTAH OFFICE OF CONSUMER SERVICES</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>VOTE SOLAR</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>WASHINGTON PUBLIC COUNSEL</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>WASHINGTON UTILITIES & TRANSPORTATION COMMISSION STAFF</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>WESTERN RESOURCE ADVOCATES</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>WOLVERINE FUELS</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>WYOMING INDUSTRIAL ENERGY CONSUMERS</p> <p>By:  _____</p> <p>Title: Attorney for WIEC</p> <p>Date: November 25, 2019</p>

<p>WYOMING OFFICE OF CONSUMER ADVOCATE</p> <p>By: <u><i>Aron H. Williams</i></u></p> <p>Title: <u><i>Senior Counsel</i></u></p> <p>Date: <u><i>11/25/2019</i></u></p>	<p>WYOMING PUBLIC SERVICE COMMISSION STAFF</p> <p>By: <u><i>M. B. [Signature]</i></u></p> <p>Title: <u><i>Staff Attorney</i></u></p> <p>Date: <u><i>11.25.2019</i></u></p>
<p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
<p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>	<p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>

APPENDIX A

Definitions

1 For purposes of this Agreement, the following terms will have the following meanings:

- 2 • **“2017 Protocol”** refers to the 2017 PacifiCorp Inter-Jurisdictional Allocation Protocol.
- 3 • **“2020 Protocol”** refers to the 2020 PacifiCorp Inter-Jurisdictional Allocation Protocol.
- 4 • **“Administrative and General Costs”** means costs included in FERC accounts 920 through 935.
- 5 • **“Assigned Production Factor” or “AP”** means States' assigned share of a Resource (see Appendix
6 C for more details).
- 7 • **“Assigned Production - Operations and Maintenance Factor” or “APOM Factor”** means the
8 State allocated share of all generation related operating and maintenance expenses that cannot be
9 associated with a specific Resource, such as general office generation management expenses, that
10 will be allocated to States calculated as each State's relative share of directly allocated generation
11 operating and maintenance expenses for steam, hydro, and other generation functions (see Section
12 5.1.1 and Appendix C for more details).
- 13 • **“Class 1 Demand-Side Management” or “Class 1 DSM”** means dispatchable or scheduled firm
14 DSM resources, sometimes referred to as direct load control programs.
- 15 • **“Closure”** means either PacifiCorp’s termination of ownership interest in a Resource, permanent
16 cessation of operations of a Resource, permanent cessation of receipt of energy from a Resource, or
17 otherwise retirement of a Resource.
- 18 • **“Coincident Peak”** means the hour each month that the combined demand of all PacifiCorp retail
19 customers is greatest, adjusted for normal weather conditions. The hour of coincident peak is
20 calculated assuming weather normalized retail load, and as it relates to generation allocation factors,
21 it includes adjustments for Class 1 DSM and Special Contract curtailments. In calculating the

22 coincident peak for the System Transmission Factor, the only adjustment will be for weather
23 normalization.

- 24 • **“Commission”** means a utility regulatory commission in a State.
- 25 • **“Commissioner Forum”** means the meeting of Commissioners from all States, the goal of which
26 is to provide an update from the MSP Workgroup. Such a forum is not required by the 2020 Protocol.
- 27 • **“Commission Order”** means a formal determination issued by a State Commission consistent with
28 its authority as provided by a State's statutes or administrative rules.
- 29 • **“Company”** means PacifiCorp.
- 30 • **“Contributions in Aid of Construction” or “CIAC”** means contributions from customers to pay
31 their share of a capital construction project above the amount their retail rates justify. CIAC is a
32 reduction to rate base, (see Appendix C for more detail).
- 33 • **“Customer Ancillary Services”** means products or services that may be provided by a customer to
34 the Company, such as in which the Company has the right to curtail electric service to the customer
35 so as to lower the costs of operating the Company’s system.
- 36 • **“Customer Ancillary Service Contracts”** means contracts between the Company and a retail
37 customer pursuant to which the Company pays the customer for Customer Ancillary Services
- 38 • **“Decommissioning Costs”** means the costs of removal and environmental remediation or
39 reclamation - net of any salvage value realized - required at the time a generation resource is
40 physically retired.
- 41 • **“Decommissioning Studies”** means the engineering studies carried out in advance of planned coal-
42 fueled Interim Period Resource Reassignment filings in February of 2021 and June of 2024, in order
43 to identify the final Decommissioning Cost liabilities of Exiting States, as specifically identified in
44 Section 4.3.1.
- 45 • **“Demand-Related”** describes capital and other fixed costs incurred by the Company in order to be
46 prepared to meet the maximum demand imposed upon its system.

- 47 • **“Demand-Side Management Programs” or “DSM Programs”** means programs intended to
48 reduce electricity use through activities or programs that promote electric energy efficiency or
49 conservation, more efficient management of electric energy loads, or reductions in peak demand.
- 50 • **“Embedded Cost Differential” or “ECD”** means the sum of PacifiCorp’s production costs of pre-
51 2005 resources as defined in the 2010 Protocol, excluding west side hydro, Mid-Columbia Contracts,
52 and Qualified Facility contracts, referred to as "all other generation resources" expressed in dollars
53 per megawatt-hour compared to west hydro-electric resources production costs expressed in dollars
54 per megawatt-hour with the difference multiplied by the hydro-electric resources megawatt-hours
55 of production, and the differential between the all other generation resources dollars per megawatt-
56 hour compared to Mid-Columbia Contracts costs dollars per megawatt-hour multiplied by the Mid-
57 Columbia Contracts megawatt-hours.
 - 58 ◦ **“Dynamic Embedded Cost Differential” or “Dynamic ECD”** means the ECD components
59 are updated to the test period utilized in the filing.
 - 60 ◦ **“Fixed Embedded Cost Differential” or “Fixed ECD”** means the ECD amount for a State
61 is set at a point of time and not updated.
- 62 • **“Energy Imbalance Market” or “EIM”** means the multi-Balancing Authority Area (BAA) real-
63 time market operated by the California Independent System Operator (CAISO) that balances
64 electricity supply and demand every five minutes by choosing the least-cost resource to serve system
65 load.
- 66 • **“Energy-Related”** means variable costs incurred by the Company in order to deliver the energy
67 required to serve customers.
- 68 • **“Existing QF PPAs”** is defined in Section 4.4.1 of the agreement.

- 70 • **“Exit Date”** means the date, established in an Exit Order entered by a Commission on which
71 PacifiCorp intends to discontinue the allocation of costs and assignment of benefits of a coal-fueled
72 Interim Period Resource to the State issuing the Exit Order.
- 73 • **“Exiting State”** means a State with a final order from a State Commission approving the exit from
74 a coal-fueled Interim Period Resource on a date certain.
- 75 • **“Exit Order”** means an order entered by a Commission establishing an Exit Date consistent with
76 the 2020 Protocol.
- 77 • **“Extended Day-Ahead Market” or “EDAM”** means a market currently still in development that
78 will address ramping needs between intervals and uncertainty that can occur between the day-ahead
79 and real-time markets.
- 80 • **“FERC”** means the Federal Energy Regulatory Commission.
- 81 • **“Five States”** means the States of California, Idaho, Oregon, Utah, and Wyoming.
- 82 • **“Fixed Costs”** means costs incurred by the Company that do not vary with the amount of energy
83 delivered by the Company to its customers during any hour.
- 84 • **“Framework”** is defined in Section 1 of the Agreement.
- 85 • **“Framework Issue”** is defined in Section 1 of the Agreement.
- 86 • **“General Plant”** means capital investment included in FERC accounts 389 through 399.
- 87 • **“Implemented Issues”** is defined in Section 1 of the Agreement.
- 88 • **“Intangible Plant”** means capital investment included in FERC accounts 301 through 303.
- 89 • **“Interim Period”** is defined in Section 2 of the Agreement.
- 90 • **“Interim Period Resource”** means Resource in commercial operation, or with a contract delivery
91 date, as applicable, during the Interim Period.
- 92 • **“Limited Realignment”** means the assignment of Interim Period Resources among PacifiCorp
93 States that differ from assignment using the SGF Factor.

- 94 • **“Load-Based Dynamic Allocation Factor”** means an allocation factor that is calculated using
95 States’ monthly energy usage and/or States’ contribution to monthly system Coincident Peak.
- 96 • **“Mid-Columbia Contracts”** means the various power sales agreements between PacifiCorp and
97 Public Utility District No. 2 of Grant County, PacifiCorp and Douglas County Public Utility District,
98 and PacifiCorp and Chelan County Public Utility District, specifically: the Power Sales Contract
99 with Public Utility District No. 2 of Grant County dated May 22, 1956; the Power Sales Contract
100 with Public Utility District No. 2 of Grant County dated June 22, 1959; the Priest Rapids Project
101 Product Sales Contract with Public Utility District No. 2 of Grant County dated December 31, 2001;
102 the Additional Products Sales Agreement with Public Utility District No. 2 of Grant County dated
103 December 31, 2001; the Priest Rapids Project Reasonable Portion Power Sales Contract with Public
104 Utility District No. 2 of Grant County dated December 31, 2001; the Power Sales Contract with
105 Douglas County Public Utility District dated September 18, 1963; the Power Sales Contract with
106 Chelan County Public Utility District dated November 14, 1957, and all successor contracts thereto.
- 107 • **“MSP Workgroup”** means a group of regulators, the Company, and other interested stakeholders
108 that convenes to discuss the assignment or allocation of PacifiCorp revenues, costs, and investments
109 among the States.
- 110 • **“Multi-State Process” or “MSP”** means the ongoing Company-led convening of Parties from all
111 six States in which it operates to consider issues related to fair cost allocations among the States.
- 112 • **“Net Power Costs” or “NPC”** means PacifiCorp’s fuel and wheeling expenses and costs and
113 revenues associated with long-term Wholesale Contracts, Short-Term Purchases and Sales and Non-
114 Firm Purchases and Sales.
- 115 **“New QF PPA”** is defined in Section 4.4.2 of the Agreement.
- 116 • **“Nodal Pricing Model” or “NPM”** means a method for pricing electricity proposed by the
117 Company that is based on the marginal cost (\$/MWh) of serving the next increment of demand at a

given pricing node consistent with existing transmission constraints and the performance characteristics of resources.

- **“Nodal Pricing Model Memorandum of Understanding” or “NPM MOU”** means the agreement among the Parties on the prudence of the Company's proceeding to implement the Nodal Pricing Model that may be adopted for the calculation of net power costs (NPC) through a new inter-jurisdictional cost-allocation methodology.
- **“Non-Firm Purchases and Sales”** means transactions at wholesale that are not Wholesale Contracts or Short-Term Purchases and Sales.
- **“Open Access Transmission Tariff”** means PacifiCorp's Open Access Transmission Tariff on file with FERC.
- **“Operations and Maintenance” or “O&M”** means costs incurred by the Company to maintain its assets that are expensed as defined by FERC.
- **“Oregon Direct Access Consumer”** means Oregon retail electricity consumers that procure electricity from a supplier other than PacifiCorp under an Oregon Direct Access Program.
- **“Oregon Direct Access Program”** means Oregon laws, regulations, and orders that permit PacifiCorp's Oregon retail consumers to purchase electricity directly from a supplier other than PacifiCorp.
- **“Party” or “Parties”** means certain State Commission staff members, regulatory agencies, customers, consumer advocates, conservation organizations, and other interested parties from California, Idaho, Oregon, Utah, Washington, and Wyoming who have executed this Agreement.
- **“Portfolio Standard”** means a law or regulation that requires PacifiCorp to acquire: (a) a particular type of Resource, (b) a particular quantity of Resources, (c) Resources in a prescribed manner or (d) Resources located in a particular geographic area.

- **“Post-Interim Period Method”** means the resolution of the Framework Issues combined with the Implemented Issues and the Resolved Issues are all intended to result in the new allocation methodology for PacifiCorp's six States.
- **“Post-Interim Period Resources”** means Resources that begin commercial operation, or with a contract or delivery date, as applicable, after the end of the Interim Period.
- **“Qualifying Facility” or “QF”** means small power production or cogeneration facilities developed under the Public Utility Regulatory Policies Act of 1978 (PURPA) and related State laws and regulations.
- **“Qualifying Facility Power Purchase Agreement” or “QF PPA”** means contracts to purchase the output of a Qualifying Facility by the Company.
- **“Reassignment”, “Reassign”, or “Reassigned”** means assigning benefits from an Exiting State's share of a coal-fueled Interim Period Resource to those States with Commission orders to accept the cost responsibility allocation for the Exiting State's portion of the coal-fueled Resource.
- **“Resolved Issues”** is defined in Section 1 of the Agreement.
- **“Resource”** means a Company-owned generating unit, plant, mine, long-term Wholesale Contract, Short-Term Purchase and Sale, Non-firm Purchase and Sale, or QF contract.
- **“Short-Term Firm Purchases and Firm Sales”** means physical or financial contracts pursuant to which PacifiCorp purchases, sells, or exchanges firm power at wholesale and Customer Ancillary Service Contracts that are less than one year in duration.
- **“Short-Term Purchases and Sales”** means physical or financial contracts pursuant to which PacifiCorp purchases, sells, or exchanges firm power at wholesale and Customer Ancillary Service Contracts that are less than one year in duration.
- **“Special Contract”** means a contract entered into between PacifiCorp and one of its retail customers with prices, terms, and conditions different from otherwise-applicable tariff rates. Special Contracts

165 may provide for a value consideration to the customer to reflect attributes of Customer-owned
166 Service Contracts.

- 167 • **“State”** means California, Oregon, Idaho, Utah, Washington, or Wyoming.
- 168 • **“State Resources”** means Interim Period Resources whose costs are assigned to a single
169 jurisdiction to accommodate jurisdiction-specific policy preferences.
- 170 • **“System Energy Factor” or “SE Factor”** is defined in Appendix C.
- 171 • **“System Generation-Fixed Factor” or “SGF Factor”** is defined in Appendix C.
- 172 • **“System Gross Plant Distribution Factor” or “SGPD Factor”** is defined in Appendix C.
- 173 • **“System Net Plant-Distribution Factor” or “SNPD Factor”** is defined in Appendix C.
- 174 • **“System Overhead Factor” or “SO Factor”** is defined in Appendix C.
- 175 • **“System Resources”** means Interim Period Resources that are not State Resources and whose
176 associated costs and revenues are allocated among all States on a dynamic basis.
- 177 • **“System Transmission Factor” or “ST Factor”** is defined in Appendix C.
- 178 • **“Trojan Decommissioning”** means costs associated with decommissioning the Trojan Plant.
- 179 • **“Trojan Decommissioning Fixed Factor” or (“TROJDF”)** is defined in Appendix C.
- 180 • **“Trojan Plant”** means the now-decommissioned nuclear plant for which the Company is still
181 recovering costs.
- 182 • **“Variable Costs”** means costs incurred by the Company that vary with the amount of energy
183 delivered by the Company to its customers during any hour.
- 184 • **“Washington Public Utility Tax”** means a Washington tax on public service businesses, including
185 businesses that engage in transportation, communications, and the supply of energy, natural gas, and
186 water. The tax is in lieu of the business and occupation (B&O) tax.
- 187 • **“West Control Area Inter-jurisdictional Allocation Methodology” or “WCA”** means the
188 allocation protocol methodology used by Washington to allocate costs consistent with its Balancing
189 Area Authority-based principles governing the assets deemed to serve Washington.

- 190 • **“Wholesale Contracts”** means physical or financial contracts pursuant to which PacifiCorp
191 purchases, sells, or exchanges firm power at wholesale and Customer Ancillary Service Contracts.

APPENDIX B

Allocation Factors by Account by Revenue Requirement Components

2020 Protocol - Appendix B**Allocation Factors by Account by Revenue Requirement Components**

1	2	3	4	5
			INTERIM PERIOD	POST INTERIM PERIOD
<u>FERC ACCT</u>	<u>ACCT NAME</u>	<u>REVENUE REQUIREMENT COMPONENTS ASSIGNED TO FACTOR</u>	<u>FACTOR</u>	<u>FACTOR</u>
Sales to Ultimate Customers				
440	Residential Sales	Retail Revenues Direct assigned - Jurisdiction	S	S
442	Commercial & Industrial Sales	Retail Revenues Direct assigned - Jurisdiction	S	S
444	Public Street & Highway Lighting	Retail Revenues Direct assigned - Jurisdiction	S	S
445	Other Sales to Public Authority	Retail Revenues Direct assigned - Jurisdiction	S	S
448	Interdepartmental	Retail Revenues Direct assigned - Jurisdiction	S	S
447	Sales for Resale	Wholesale Sales Direct assigned - Jurisdiction	S	S
		Non-Firm	SE	AP, NP
		Firm	SG	AP, NP
449	Provision for Rate Refund	Direct assigned - Jurisdiction	S	S
		Transmission	SG	ST
Other Electric Operating Revenues				
450	Forfeited Discounts & Interest	Retail Revenues Direct assigned - Jurisdiction	S	S
451	Misc Electric Revenue	Retail Revenues Direct assigned - Jurisdiction	S	S
		Other - Common	SO	SO
453	Water Sales	Retail Revenues Direct assigned - Jurisdiction	SG	AP
454	Rent of Electric Property	Retail Revenues Direct assigned - Jurisdiction	S	S
		Common	SG	ST
		Other - Common	SO	SO
456	Other Electric Revenue	Retail Revenues Direct assigned - Jurisdiction	S	S
		Wheeling Non-firm, Other	SE	ST
		Common	SO	SO
		Wheeling - Firm, Other	SG	ST
		Customer Related	CN	CN

Allocation Factors by Account by Revenue Requirement Components

1	2	3	4	5
			INTERIM PERIOD	POST INTERIM PERIOD
<u>FERC ACCT</u>	<u>ACCT NAME</u>	<u>REVENUE REQUIREMENT COMPONENTS ASSIGNED TO FACTOR</u>	<u>FACTOR</u>	<u>FACTOR</u>
Miscellaneous Revenues				
41160	Gain on Sale of Utility Plant - CR			
		Distribution	S	S
		Production	SG	AP
		Transmission	SG	ST
		General Office	SO	SO
41170	Loss on Sale of Utility Plant			
		Distribution	S	S
		Production	SG	AP
		Transmission	SG	ST
		General Office	SO	SO
4118	Gain from Emission Allowances			
		SO2 Emission Allowance sales	SE	AP
41181	Gain from Disposition of NOX Credits			
		NOX Emission Allowance sales	SE	AP
421	(Gain) / Loss on Sale of Utility Plant			
		Distribution	S	S
		Production	SG	AP
		Transmission	SG	ST
		General Office	SO	SO
		Customer Related	CN	CN
Miscellaneous Expenses				
4311	Interest on Customer Deposits			
		Customer Service Deposits	CN	CN
		Direct assigned - Jurisdiction	S	S
Steam Power Generation				
500, 502, 504-514	Operation Supervision & Engineering			
		Steam Plants O&M	SG	AP, APOMS
501	Fuel Related			
		Steam plants Fuel	SE	AP, APOMS
503	Steam From Other Sources			
		Steam Royalties	SE	AP, APOMS
Nuclear Power Generation				
517 - 532	Nuclear Power O&M			
		Nuclear Plants O&M	SG	AP
Hydraulic Power Generation				
535 - 545	Hydro O&M			
		Pacific Hydro O&M	SG	AP, APOMH
		East Hydro O&M	SG	AP, APOMH
Other Power Generation				
546, 548-554	Operation Super & Engineering			
		Other Production Plant	SG	AP, APOMO
547	Fuel			
		Other Fuel Expense	SE	AP, APOMO

Allocation Factors by Account by Revenue Requirement Components

1	2	3	4	5
			INTERIM PERIOD	POST INTERIM PERIOD
<u>FERC ACCT</u>	<u>ACCT NAME</u>	<u>REVENUE REQUIREMENT COMPONENTS ASSIGNED TO FACTOR</u>	<u>FACTOR</u>	<u>FACTOR</u>
Other Power Supply				
555	Purchased Power	Tracking Mechanisms	S	S
		Firm	SG	AP, NP
		Non-firm	SE	AP, NP
556	System Control & Load Dispatch	Other Expenses	SG	SE
557	Other Expenses	Direct assigned - Jurisdiction	S	S
		Other Expenses	SE	SE
		Other Expenses	SG	APOMS, APOMH, APOMO
		Cholla Transaction	SGCT	AP
TRANSMISSION EXPENSE				
560-564, 566-573	Transmission O&M	Transmission Plant O&M	SG	ST
565	Transmission of Electricity by Others	Firm Wheeling	SG	ST
		Non-Firm Wheeling	SE	ST
		GRID Management Charge	SG	SE
DISTRIBUTION EXPENSE				
580 - 598	Distribution O&M	Direct assigned - Jurisdiction	S	S
		Other Distribution	SNPD	SNPD
CUSTOMER ACCOUNTS EXPENSE				
901 - 905	Customer Accounts O&M	Direct assigned - Jurisdiction	S	S
		Total System Customer Related	CN	CN
CUSTOMER SERVICE EXPENSE				
907 - 910	Customer Service O&M	Direct assigned - Jurisdiction	S	S
		Total System Customer Related	CN	CN
SALES EXPENSE				
911 - 916	Sales Expense O&M	Direct assigned - Jurisdiction	S	S
		Total System Customer Related	CN	CN
ADMINISTRATIVE & GEN EXPENSE				
920-935	Administrative & General Expense	Direct assigned - Jurisdiction	S	S
		Customer Related	CN	CN
		Mine	SE	AP
		FERC Regulatory Expense	SG	ST
		General	SO	SO

Allocation Factors by Account by Revenue Requirement Components

1	2	3	4	5
			INTERIM PERIOD	POST INTERIM PERIOD
<u>FERC ACCT</u>	<u>ACCT NAME</u>	<u>REVENUE REQUIREMENT COMPONENTS ASSIGNED TO FACTOR</u>	<u>FACTOR</u>	<u>FACTOR</u>
DEPRECIATION EXPENSE				
403SP	Steam Depreciation	Steam Plants	SG	AP
403NP	Nuclear Depreciation	Nuclear Plant	SG	AP
403HP	Hydro Depreciation	Pacific Hydro	SG	AP
		East Hydro	SG	AP
403OP	Other Production Depreciation	Other Production Plant	SG	AP
403TP	Transmission Depreciation	Transmission Plant	SG	ST
403	Distribution Depreciation Direct assigned - Jurisdiction	Land & Land Rights	S	S
		Structures	S	S
		Station Equipment	S	S
		Storage Battery Equipment	S	S
		Poles & Towers	S	S
		OH Conductors	S	S
		UG Conduit	S	S
		UG Conductor	S	S
		Line Trans	S	S
		Services	S	S
		Meters	S	S
		Inst Cust Prem	S	S
		Leased Property	S	S
		Street Lighting	S	S
403GP	General Depreciation	Distribution	S	S
		Steam Plants	SG	AP
		Mining	SE	AP
		Pacific Hydro	SG	AP
		East Hydro	SG	AP
		Transmission	SG	ST
		Customer Related	CN	CN
		General	SO	SO
403MP	Mining Depreciation	Mining Plant	SE	AP

Allocation Factors by Account by Revenue Requirement Components

1	2	3	4	5
			INTERIM PERIOD	POST INTERIM PERIOD
<u>FERC ACCT</u>	<u>ACCT NAME</u>	<u>REVENUE REQUIREMENT COMPONENTS ASSIGNED TO FACTOR</u>	<u>FACTOR</u>	<u>FACTOR</u>
AMORTIZATION EXPENSE				
404GP	Amort of LT Plant - Capital Lease Gen			
		Direct assigned - Jurisdiction	S	S
		General	SO	SO
		Customer Related	CN	CN
404SP	Amort of LT Plant - Cap Lease Steam			
		Steam Production Plant	SG	AP
404IP	Amort of LT Plant - Intangible Plant			
		Distribution	S	S
		Production	SG	AP
		Transmission	SG	ST
		General	SO	SO
		Mining Plant	SE	AP
		Customer Related	CN	CN
404MP	Amort of LT Plant - Mining Plant			
		Mining Plant	SE	AP
404HP	Amortization of Other Electric Plant			
		Pacific Hydro	SG	AP
		East Hydro	SG	AP
405	Amortization of Other Electric Plant			
		Direct assigned - Jurisdiction	S	S
406	Amortization of Plant Acquisition Adj			
		Direct assigned - Jurisdiction	S	S
		Production Plant	SG	AP
407	Amort of Prop Losses, Unrec Plant, etc.			
		Direct assigned - Jurisdiction	S	S
		Production,	SG	AP
		Transmission	SG	ST
Taxes Other Than Income				
408	Taxes Other Than Income			
		Direct assigned - Jurisdiction	S	S
		Property	GPS	GPS
		System Taxes	SO	SO
		Misc Energy	SE	AP
		Misc Production	SG	AP
DEFERRED ITC				
41140	Deferred Investment Tax Credit - Fed			
		ITC	DGU	DGUF
41141	Deferred Investment Tax Credit - Idaho			
		ITC	DGU	DGUF

Allocation Factors by Account by Revenue Requirement Components

1	2	3	4	5
			INTERIM PERIOD	POST INTERIM PERIOD
<u>FERC ACCT</u>	<u>ACCT NAME</u>	<u>REVENUE REQUIREMENT COMPONENTS ASSIGNED TO FACTOR</u>	<u>FACTOR</u>	<u>FACTOR</u>
Interest Expense				
427	Interest on Long-Term Debt			
	Direct assigned - Jurisdiction		S	S
	Interest Expense		SNP	SNP
428	Amortization of Debt Disc & Exp			
	Interest Expense		SNP	SNP
429	Amortization of Premium on Debt			
	Interest Expense		SNP	SNP
431	Other Interest Expense			
	Interest Expense		SNP	SNP
432	AFUDC - Borrowed			
	AFUDC		SNP	SNP
Interest & Dividends				
419	Interest & Dividends			
	Interest & Dividends		SNP	SNP
DEFERRED INCOME TAXES				
41010	Deferred Income Tax - DR			
	Direct assigned - Jurisdiction		S	S
	Non-Coal and Gas Production		SG	AP
	Coal and Gas Production		SG	AP
	Transmission		SG	ST
	Customer Related		CN	CN
	General		SO	SO
	Property Tax related		GPS	GPS
	Miscellaneous		SNP	SNP
	Trojan		TROJD	TROJDF
	Distribution		SNPD	SNPD
	Mining Plant		SE	AP
	Bad Debt		BADDEBT	BADDEBT
	Tax Depreciation		TAXDEPR	TAXDEPR

Allocation Factors by Account by Revenue Requirement Components

1	2	3	4	5
			INTERIM PERIOD	POST INTERIM PERIOD
<u>FERC ACCT</u>	<u>ACCT NAME</u>	<u>REVENUE REQUIREMENT COMPONENTS ASSIGNED TO FACTOR</u>	<u>FACTOR</u>	<u>FACTOR</u>
41110	Deferred Income Tax -CR			
		Direct assigned - Jurisdiction	S	S
		Non-Coal and Gas Production	SG	AP
		Coal and Gas Production	SG	AP
		Transmission	SG	ST
		Customer Related	CN	CN
		General	SO	SO
		Property Tax related	GPS	GPS
		Miscellaneous	SNP	SNP
		Trojan	TROJD	TROJDF
		Distribution	SNPD	SNPD
		Mining Plant	SE	AP
		Contributions in Aid of Construction	CIAC	CIAC
		Production, Other	SGCT	AP
		Book Depreciation	SCHMDEXP	SCHMDEXP
SCHEDULE - M ADDITIONS				
SCHMAF	Additions - Flow Through			
		Direct assigned - Jurisdiction	S	S
SCHMAP	Additions - Permanent			
		Direct assigned - Jurisdiction	S	S
		Mining related	SE	AP
		General	SO	SO
		Non-Coal and Gas Production	SG	AP
		Coal and Gas Production	SG	AP
		Transmission	SG	ST
		Depreciation	SCHMDEXP	SCHMDEXP
SCHMAT	Additions - Temporary			
		Direct assigned - Jurisdiction	S	S
		Bad Debt	BADDEBT	BADDEBT
		Contributions in Aid of Construction	CIAC	CIAC
		Miscellaneous	SNP	SNP
		Trojan	TROJD	TROJDF
		Non-Coal and Gas Production	SG	AP
		Mining Plant	SE	AP
		Coal and Gas Production	SG	AP
		Transmission	SG	ST
		Property Tax	GPS	GPS
		General	SO	SO
		Depreciation	SCHMDEXP	SCHMDEXP
		Distribution	SNPD	SNPD
		Production, Other	SGCT	AP

Allocation Factors by Account by Revenue Requirement Components

1	2	3	4	5
			INTERIM PERIOD	POST INTERIM PERIOD
<u>FERC ACCT</u>	<u>ACCT NAME</u>	<u>REVENUE REQUIREMENT COMPONENTS ASSIGNED TO FACTOR</u>	<u>FACTOR</u>	<u>FACTOR</u>
SCHEDULE - M DEDUCTIONS				
SCHMDF	Deductions - Flow Through			
		Direct Assigned - Jurisdiction	S	S
		Coal and Gas Production	SG	AP
		Transmission	SG	ST
		Non-Coal and Gas Production	SG	AP
SCHMDP	Deductions - Permanent			
		Direct Assigned - Jurisdiction	S	S
		Mining Related	SE	AP
		Depreciation	SCHMDEXP	SCHMDEXP
		Miscellaneous	SNP	SNP
		General	SO	SO
SCHMDT	Deductions - Temporary			
		Direct Assigned - Jurisdiction	S	S
		Bad Debt	BADDEBT	BADDEBT
		Miscellaneous	SNP	SNP
		Non-Coal and Gas Production	SG	AP
		Mining related	SE	AP
		Coal and Gas Production	SG	AP
		Transmission	SG	ST
		Property Tax	GPS	GPS
		General	SO	SO
		Depreciation	TAXDEPR	TAXDEPR
		Distribution	SNPD	SNPD
		Customer Related	CN	CN
State Income Taxes				
40911	State Income Taxes			
40911		Income Before Taxes	CALCULATED	CALCULATED
40911		Renewable Energy Tax Credit	SG	AP
40910		FIT True-up	S	S
40910		Renewable Energy / Production Tax Credit	SG	AP
40911		PacifiCorp Minerals Inc.	SE	AP
40911		Foreign Tax Credit	SO	SO
Steam Production Plant				
310 - 316	Steam Plants			
		Steam Plants	SG	AP
Nuclear Production Plant				
320-325	Nuclear Plant			
		Nuclear Plant	SG	AP
Hydraulic Plant				
330-336	Hydro Plant			
		Pacific Hydro	SG	AP
		East Hydro	SG	AP

Allocation Factors by Account by Revenue Requirement Components

1	2	3	4	5
			INTERIM PERIOD	POST INTERIM PERIOD
<u>FERC ACCT</u>	<u>ACCT NAME</u>	<u>REVENUE REQUIREMENT COMPONENTS ASSIGNED TO FACTOR</u>	<u>FACTOR</u>	<u>FACTOR</u>
Other Production Plant				
340-346	Other Production Plant			
		Other Production Plant - Situs	S	S
		Other Production Plant	SG	AP
TRANSMISSION PLANT				
350-359	Transmission Plant			
		Transmission Plant	SG	ST
DISTRIBUTION PLANT				
360-373	Distribution Plant			
		Direct assigned - Jurisdiction	S	S
GENERAL PLANT				
389 - 398	General Plant			
		Distribution	S	S
		Pacific Hydro	SG	AP
		East Hydro	SG	AP
		Production	SG	AP, SE
		Transmission	SG	ST
		Customer Related	CN	CN
		General	SO	SO
		Mining	SE	AP
399	Coal Mine			
		Mining Plant	SE	AP
1011346	General Gas Line Capital Leases			
		Capital Lease	SG	AP
1011390	General Capital Leases			
		Direct assigned - Jurisdiction	S	S
		General	SO	SO
		Generation	SG	AP
		Transmission	SG	ST
INTANGIBLE PLANT				
301	Organization			
		Direct assigned - Jurisdiction	S	S
302	Franchise & Consent			
		Direct assigned - Jurisdiction	S	S
		Production	SG	AP
		Transmission	SG	ST
303	Miscellaneous Intangible Plant			
		Distribution	S	S
		Pacific Hydro	SG	AP
		East Hydro	SG	AP
		Production	SG	AP
		Transmission	SG	ST
		Customer Related	CN	CN
		General	SO	SO
		Mining	SE	AP
		Other	SG	SGF

Allocation Factors by Account by Revenue Requirement Components

1	2	3	4	5
			INTERIM PERIOD	POST INTERIM PERIOD
<u>FERC ACCT</u>	<u>ACCT NAME</u>	<u>REVENUE REQUIREMENT COMPONENTS ASSIGNED TO FACTOR</u>	<u>FACTOR</u>	<u>FACTOR</u>
303	Less Non-Utility Plant	Direct assigned - Jurisdiction	S	S
Rate Base Additions				
105	Plant Held For Future Use	Direct assigned - Jurisdiction	S	S
		Production	SG	AP
		Transmission	SG	ST
		Mining Plant	SE	AP
114	Electric Plant Acquisition Adjustments	Direct assigned - Jurisdiction	S	S
		Production Plant	SG	AP
		Transmission	SG	ST
115	Accum Provision for Asset Acquisition Adjustments	Direct assigned - Jurisdiction	S	S
		Production Plant	SG	AP
		Transmission	SG	ST
124	Weatherization	Direct assigned - Jurisdiction	S	S
		General	SO	SO
128	Pensions	General	SO	SO
182W	Weatherization	Direct assigned - Jurisdiction	S	S
186W	Weatherization	Direct assigned - Jurisdiction	S	S
151	Fuel Stock	Steam Production Plant	SE	AP
152	Fuel Stock - Undistributed	Steam Production Plant	SE	AP
25316	UAMPS Working Capital Deposit	Mining Plant	SE	AP
25317	DG&T Working Capital Deposit	Mining Plant	SE	AP
25319	Provo Working Capital Deposit	Mining Plant	SE	AP

Allocation Factors by Account by Revenue Requirement Components

1	2	3	4	5
			INTERIM PERIOD	POST INTERIM PERIOD
<u>FERC ACCT</u>	<u>ACCT NAME</u>	<u>REVENUE REQUIREMENT COMPONENTS ASSIGNED TO FACTOR</u>	<u>FACTOR</u>	<u>FACTOR</u>
154	Materials and Supplies			
		Direct assigned - Jurisdiction	S	S
		Production,	SG	AP
		Transmission	SG	ST
		Mining	SE	AP
		Production - Common	SG	AP
		General	SO	SO
		Distribution	SNPD	SNPD
		Production, Other	SG	AP
163	Stores Expense Undistributed			
		General	SO	SO
25318	Provo Working Capital Deposit			
		Provo Working Capital Deposit	SG	AP
165	Prepayments			
		Direct assigned - Jurisdiction	S	S
		Property Tax	GPS	GPS
		Production	SG	AP
		Transmission	SG	ST
		Mining	SE	AP
		General	SO	SO
182M	Misc Regulatory Assets			
		Direct assigned - Jurisdiction	S	S
		Production	SG	AP
		Transmission	SG	ST
		Mining	SE	AP
		General	SO	SO
		Production, Other	SGCT	AP
		Other	SG	SGF
186M	Misc Deferred Debits			
		Direct assigned - Jurisdiction	S	S
		Production	SG	AP
		Transmission	SG	ST
		General	SO	SO
		Mining	SE	AP
		Production - Common	SG	AP
		Other	SG	SGF
Working Capital				
CWC	Cash Working Capital			
		Direct assigned - Jurisdiction	S	S
OWC	Other Working Capital			
131		Cash	SNP	SNP
135		Working Funds	SG	AP
141		Notes Receivable	SO	SO
143		Other Accounts Receivable	SO	SO

Allocation Factors by Account by Revenue Requirement Components

1	2	3	4	5
			INTERIM PERIOD	POST INTERIM PERIOD
<u>FERC ACCT</u>	<u>ACCT NAME</u>	<u>REVENUE REQUIREMENT COMPONENTS ASSIGNED TO FACTOR</u>	<u>FACTOR</u>	<u>FACTOR</u>
232		Accounts Payable	SO	SO
232		Accounts Payable	SE	AP
232		Accounts Payable	SG	ST, AP, SGF
25330		Other Deferred Credits - Misc	SE	AP
230		Other Deferred Credits - Misc	SE	AP
254105		ARO Reg Liability	SE	AP
Rate Base Deductions				
235	Customer Service Deposits			
		Direct assigned - Jurisdiction	S	S
2281	Prov for Property Insurance			
		Prov for Property Insurance	SO	SO
2282	Prov for Injuries & Damages			
		Prov for Injuries & Damages	SO	SO
2283	Prov for Pensions and Benefits			
		Prov for Pensions and Benefits	SO	SO
22841	Accum Misc Oper Prov-Black Lung			
		Other Production	SG	AP
254105	FAS 143 ARO Regulatory Liability			
		ARO	S	S
		Trojan Plant	TROJD	TROJDF
230	Asset Retirement Obligation			
		Trojan Plant	TROJD	TROJDF
252	Customer Advances for Construction			
		Direct assigned - Jurisdiction	S	S
		Production	SG	AP
		Transmission	SG	ST
		Customer Related	CN	CN
25398	S02 Emissions			
		S02 Emissions	SE	AP
25399	Other Deferred Credits			
		Direct assigned - Jurisdiction	S	S
		Production	SG	AP
		Transmission	SG	ST
		General	SO	SO
		Mining	SE	AP
254	Regulatory Liabilities			
		Insurance Provision	SO	SO

Allocation Factors by Account by Revenue Requirement Components

1	2	3	4	5
			INTERIM PERIOD	POST INTERIM PERIOD
<u>FERC ACCT</u>	<u>ACCT NAME</u>	<u>REVENUE REQUIREMENT COMPONENTS ASSIGNED TO FACTOR</u>	<u>FACTOR</u>	<u>FACTOR</u>
190	Accumulated Deferred Income Taxes			
		Direct assigned - Jurisdiction	S	S
		Bad Debt	BADDEBT	BADDEBT
		Non-Coal and Gas Production	SG	AP
		Coal and Gas Production	SG	AP
		Transmission	SG	ST
		Customer Related	CN	CN
		General	SO	SO
		Miscellaneous	SNP	SNP
		Trojan	TROJD	TROJDF
		Distribution	SNPD	SNPD
		Mining Plant	SE	AP
281	Accumulated Deferred Income Taxes			
		Non-Coal and Gas Production	SG	AP
		Coal and Gas Production	SG	AP
		Transmission	SG	ST
282	Accumulated Deferred Income Taxes			
		Direct assigned - Jurisdiction	S	S
		Depreciation	DITBAL	DITBAL
		Non-Coal and Gas Production	SG	AP
		Coal and Gas Production	SG	AP
		Transmission	SG	ST
		Customer Related	CN	CN
		General	SO	SO
		Miscellaneous	SNP	SNP
		Depreciation	TAXDEPR	TAXDEPR
		Depreciation	SCHMDEXP	SCHMDEXP
		System Gross Plant	GPS	GPS
		Contribution in Aid of Construction	CIAC	CIAC
		Mining	SE	AP
283	Accumulated Deferred Income Taxes			
		Direct assigned - Jurisdiction	S	S
		Depreciation	DITBAL	DITBAL
		Non-Coal and Gas Production	SG	AP
		Coal and Gas Production	SG	AP
		Transmission	SG	ST
		Customer Related	CN	CN
		General	SO	SO
		Miscellaneous	SNP	SNP
		Trojan	TROJD	TROJDF
		Production, Other	SGCT	AP
		Property Tax	GPS	GPS
		Mining Plant	SE	AP
255	Accumulated Investment Tax Credit			
		Direct assigned - Jurisdiction	S	S
		Investment Tax Credits	ITC84	ITC84
		Investment Tax Credits	ITC85	ITC85
		Investment Tax Credits	ITC86	ITC86
		Investment Tax Credits	ITC88	ITC88
		Investment Tax Credits	ITC89	ITC89
		Investment Tax Credits	ITC90	ITC90
		Investment Tax Credits	SG	SGF

Allocation Factors by Account by Revenue Requirement Components

1	2	3	4	5
			INTERIM PERIOD	POST INTERIM PERIOD
<u>FERC ACCT</u>	<u>ACCT NAME</u>	<u>REVENUE REQUIREMENT COMPONENTS ASSIGNED TO FACTOR</u>	<u>FACTOR</u>	<u>FACTOR</u>
PRODUCTION PLANT ACCUM DEPRECIATION				
108SP	Steam Prod Plant Accumulated Depr	Steam Plants	SG	AP
108NP	Nuclear Prod Plant Accumulated Depr	Nuclear Plant	SG	AP
108HP	Hydraulic Prod Plant Accum Depr	Pacific Hydro	SG	AP
		East Hydro	SG	AP
108OP	Other Production Plant - Accum Depr	Other Production Plant	SG	AP
TRANS PLANT ACCUM DEPR				
108TP	Transmission Plant Accumulated Depr	Transmission Plant	SG	ST
DISTRIBUTION PLANT ACCUM DEPR				
108360 - 108373	Distribution Plant Accumulated Depr	Direct assigned - Jurisdiction	S	S
108D00	Unclassified Dist Plant - Acct 300	Direct assigned - Jurisdiction	S	S
108DS	Unclassified Dist Sub Plant - Acct 300	Direct assigned - Jurisdiction	S	S
108DP	Unclassified Dist Sub Plant - Acct 300	Direct assigned - Jurisdiction	S	S
GENERAL PLANT ACCUM DEPR				
108GP	General Plant Accumulated Depr.	Distribution	S	S
		Pacific Hydro	SG	AP
		East Hydro	SG	AP
		Production	SG	AP
		Transmission	SG	ST
		Customer Related	CN	CN
		General SO	SO	SO
		Mining Plant	SE	AP
108MP	Mining Plant Accumulated Depr.	Mining Plant	SE	AP
1081390	Accum Depr - Capital Lease	General	SO	SO
1081399	Accum Depr - Capital Lease	Direct assigned - Jurisdiction	S	S

Allocation Factors by Account by Revenue Requirement Components

1	2	3	4	5
			INTERIM PERIOD	POST INTERIM PERIOD
<u>FERC ACCT</u>	<u>ACCT NAME</u>	<u>REVENUE REQUIREMENT COMPONENTS ASSIGNED TO FACTOR</u>	<u>FACTOR</u>	<u>FACTOR</u>
ACCUM PROVISION FOR AMORTIZATION				
111SP	Accum Prov for Amort-Steam	Steam Plants	SG	AP
111GP	Accum Prov for Amort-General	Distribution	S	S
		Pacific Hydro	SG	AP
		East Hydro	SG	AP
		Production	SG	AP
		Transmission	SG	ST
		Customer Related	CN	CN
		General SO	SO	SO
111HP	Accum Prov for Amort-Hydro	Pacific Hydro	SG	AP
		East Hydro	SG	AP
111IP	Accum Prov for Amort-Intangible Plant	Distribution	S	S
		Pacific Hydro	SG	AP
		Production	SG	AP
		Transmission	SG	ST
		General	SO	SO
		Mining	SE	AP
		Customer Related	CN	CN
111IP	Less Non-Utility Plant	Direct assigned - Jurisdiction	S	S
111390	Accum Prov Amort - Capital Leases	Distribution	S	S
		Production	SG	AP
		General	SO	SO

APPENDIX C

Definitions of Allocation Factors

Factors without an effective period will be used during and after the Interim Period.

i denotes count of jurisdictions. j denotes count of month in a year. N is the number of regulatory jurisdictions that the Company operates in and allocates costs to.

Assigned Production Factor (“AP”) – Effective after Interim Period

$$AP_i = \frac{SGF_i}{\sum_{i=1}^x SGF_i}$$

where:

- AP_i = **Assigned Production Factor** for jurisdiction i .
 SGF_i = System Generation – Fixed Factor for jurisdiction i .
 x = Number of jurisdictions that are assigned the unit.

The AP factor may be calculated by unit of Resources, group of Resources, or for specific periods of capital investments. The AP factor may change over time as allocations change due to jurisdictions accepting a larger or smaller assignment in units that lead to the change in the value of x .

For example,

1. Assuming a unit is assigned to States A, B and C out of six jurisdictions in year 1, and their SGF factors are

$SGF_A = 25\%$, $SGF_B = 45\%$, and $SGF_C = 15\%$, respectively, then

$$AP_A = \frac{25\%}{25\% + 45\% + 15\%} = 29.4\%$$

$$AP_B = \frac{45\%}{25\% + 45\% + 15\%} = 52.9\%$$

$$AP_C = \frac{15\%}{25\% + 45\% + 15\%} = 17.6\%$$

2. Assuming the unit is later assigned to States B and C only, then the AP factors will change to

$$AP_A = 0\%$$

$$AP_B = \frac{45\%}{45\% + 15\%} = 75\%$$

$$AP_C = \frac{15\%}{45\% + 15\%} = 25\%$$

3. Assuming the unit is later assigned to C only, then the AP factors will change to

$$AP_A = 0\%$$

$$AP_B = 0\%$$

$$AP_C = \frac{15\%}{15\%} = 100\%$$

Accounts using AP factor: Sales for Resale (447), Water Sales (453), Miscellaneous Revenue (41160, 41170, 4118, 41181, 421), Generation (500-555, 557), Administrative and General Expense (920-935), Depreciation Expense (403SP, 403NP, 403HP, 403OP, 403GP, 403MP) Amortization Expense (404SP, 404IP, 404HP, 404MP 406-407), Taxes Other Than Income (408), Deferred Income Tax Expense (41010, 41110), Schedule M, Income Taxes (40910, 40911), Generation Plant (310-346), General Plant (389-399), Intangible Plant (302-303), Plant Held for Future Use (105), Electric Plant Acquisition Adjustments (114-115), Fuel Stock (151-152), Materials and Supplies (154), Mining Working Capital Deposits (25316-25319), Prepayments (165), Misc. Regulatory Assets (182M), Misc. Deferred Debits (186M), Working Capital (135, 232, 25330, 230, 245105), Accum Misc Oper Prov-Black Lung (22841), Customer Advances for Construction (252), SO₂ Emissions (25398), Other Deferred Credits (25399), Regulatory Liabilities ARO Regulatory Liability (254105), Accumulated Deferred Income Taxes (190, 281-283), Accumulated Depreciation (108SP, 108NP, 108HP, 108OP, 108GP, 108MP), Accumulated Provision for Amortization (111SP, 111GP, 111HP, 111IP, 111390)

Assigned Production Factor of New Resources – Effective after Interim Period

Initial values of AP factors for all new resources will be addressed as part of the Framework discussions on Resource Planning.

Assigned Production Hydro – O&M Factor (“APOMH”) – Effective after Interim Period

$$APOMH_i = \frac{PPOMH_i}{\sum_{i=1}^N PPOMH_i}$$

where:

$APOMH_i$	=	Assigned Production Hydro O&M Factor for jurisdiction i.
$PPOMH_i$	=	Sum of all hydro production plant O&M costs allocated to jurisdiction i using the AP factors.
N	=	Number of jurisdictions.

The APOMH factor is used to allocate hydro generation related O&M costs that cannot be allocated to a specific hydro resource through an AP factor, calculated as each States' relative share of direct-allocated hydro generation and maintenance expenses.

Accounts using APOMH factor: Hydro (535-545, 557)

Assigned Production Other – O&M Factor (“APOMO”) – Effective after Interim Period

$$APOMO_i = \frac{PPOMO_i}{\sum_{i=1}^N PPOMO_i}$$

where:

$APOMO_i$	=	Assigned Production Other O&M Factor for jurisdiction i.
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$$\begin{aligned}
 PPOMO_i &= \text{Sum of all other production plant O\&M costs allocated to jurisdiction i using the AP factors.} \\
 N &= \text{Number of jurisdictions.}
 \end{aligned}$$

The APOMO factor is used to allocate other generation related O&M costs that cannot be allocated to specific other production Resource through an AP factor, calculated as each States' relative share of directly-allocated other production generation and maintenance expenses.

Accounts using APOMO factor: Other Generation (546-554, 557)

Assigned Production Steam – O&M Factor (“APOMS”) – Effective after Interim Period

$$APOMS_i = \frac{PPOMS_i}{\sum_{i=1}^N PPOMS_i}$$

where:

$$\begin{aligned}
 APOMS_i &= \text{Assigned Production Steam O\&M Factor for jurisdiction i.} \\
 PPOMS_i &= \text{Sum of all steam production plant O\&M costs allocated to jurisdiction i using the AP factors.} \\
 N &= \text{Number of jurisdictions.}
 \end{aligned}$$

The APOMS factor is used to allocate steam generation related O&M costs that cannot be allocated to specific steam resource through an AP factor, calculated as each States' relative share of direct-allocated steam generation and maintenance expenses.

Accounts using APOMS factor: Generation (500-514, 557)

Bad Debt Expense Factor (“BADDEBT”)

$$BADDEBT_i = \frac{ACCT904_i}{\sum_{i=1}^N ACCT904_i}$$

where:

$$\begin{aligned}
 BADDEBT_i &= \text{Bad Debt Expense Factor for jurisdiction i.} \\
 ACCT904_i &= \text{Balance in FERC Account 904 for jurisdiction i.} \\
 N &= \text{Number of jurisdictions.}
 \end{aligned}$$

The BADDEBT Factor is calculated by dividing the FERC account 904 Uncollectible Accounts amount for a jurisdiction by the total 904 amount for all jurisdictions. The factor allocates tax related costs for bad debt related expenses.

Accounts using BADDEBT factor: Deferred Income Tax Expense (41010), Schedule M, Accumulated Deferred Income Taxes (190)

Contributions in Aid of Construction Factor (“CIAC”)

$$CIAC_i = \frac{CIACNA_i}{\sum_{i=1}^N CIACNA_i}$$

where:

$$\begin{aligned}
 CIAC_i &= \text{Contributions in Aid of Construction Factor for jurisdiction i.} \\
 CIACNA_i &= \text{Contributions in aid of construction – net additions for jurisdiction i.}
 \end{aligned}$$

N = Number of jurisdictions.

The CIAC Factor is calculated by dividing the contribution in aid of construction net additions for a jurisdiction by the total contribution in aid of construction net additions for all jurisdictions. The factor allocates tax related costs for contributions in aid of construction.

Accounts using CIAC factor: Deferred Income Tax Expense (41110), Schedule M, Accumulated Deferred Income Taxes (282)

Customer Number Factor (“CN”)

$$CN_i = \frac{CUST_i}{\sum_{i=1}^N CUST_i}$$

where:

CN_i = **Customer Number Factor** for jurisdiction i.
 $CUST_i$ = Total electric customers for jurisdiction i.
 N = Number of jurisdictions.

The Customer Number Factor is calculated using the ratio of number of customers for a jurisdiction to the total number of electric customers for all jurisdictions. The factor is used to allocate customer related costs.

Accounts using CN factor: Gain / Loss on Sale of Utility Plant (421), Customer Service Deposits (4311), Other Electric Revenue (456), Customer Account Expense (901-905), Customer Service Expense (907-910), Sales Expense (911-916), Administrative and General Expense (920-935), General Plant Depreciation (403GP), Amortization Intangible Plant (404IP), Deferred Income Tax Expense (41010, 41110), Schedule M, General Plant (389-398), Intangible Plant (303), Customer Advances for Construction (252), Accumulated Deferred Income Taxes (190, 282-283), General Plant Accumulated Depreciation (108GP), Accumulated Provision for Amortization (111IP)

Deferred Tax Balance Factor (“DITBAL”)

$$DITBAL_i = \frac{DITBALA_i}{\sum_{i=1}^N DITBALA_i}$$

where:

$DITBAL_i$ = **Deferred Tax Balance Factor** for jurisdiction i.
 $DITBALA_i$ = Deferred tax balance allocated to jurisdiction i.
 (Deferred tax balance is allocated by a run of PowerTax based upon the above factors. PowerTax is a computer software package used to track deferred tax expense & deferred tax balance.)
 N = Number of jurisdictions.

The DITBAL Factor is used to allocate deferred tax balances to jurisdictions.

Accounts using DITBAL factor: Accumulated Deferred Income Taxes (282, 283)

Division Generation – Pacific Factor (“DGP”)

$$DGP_i = \frac{SG^*_i}{\sum_{i=1}^N SG^*_i}$$

where:

DGP_i	=	Division Generation – Pacific Factor for jurisdiction i.
SG^*_i	=	SG_i if i is a pre-merger Pacific Power jurisdiction, otherwise 0.
SG_i	=	System Generation Factor for jurisdiction i.
N	=	Number of jurisdictions.

The DGP Factor is calculated as the ratio of the pre-merger Pacific Division’s SG factor for a jurisdiction divided by the sum of the pre-merger Pacific Division’s SG factors.

The DGP factor is only used in calculating the dynamic ECD

Division Generation – Utah Factor (“DGU”)

$$DGU_i = \frac{SG^*_i}{\sum_{i=1}^N SG^*_i}$$

where:

DGU_i	=	Division Generation – Utah Factor for jurisdiction i.
SG^*_i	=	SG_i if i is a pre-merger Utah Power jurisdiction, otherwise 0.
SG_i	=	System Generation Factor for jurisdiction i.
N	=	Number of jurisdictions.

After the Interim Period, the factor is determined by the average of the four-year historical value from 2018 to 2021, or 2019 to 2022 if the Interim Period is extended.

The DGU Factor is calculated as the ratio of the pre-merger Utah Power jurisdiction’s SG factor for a jurisdiction divided by the sum of the pre-merger Utah Power jurisdiction’s SG factors.

The only accounts using DGU factor are Deferred Investment Tax Credits (41140, 41141)

Gross Plant System Factor (“GPS”)

$$GPS_i = \frac{PP_i + PT_i + PD_i + PG_i + PI_i}{\sum_{i=1}^N (PP_i + PT_i + PD_i + PG_i + PI_i)}$$

where:

GPS_i	=	Gross Plant System Factor for jurisdiction i.
PP_i	=	Production plant for jurisdiction i.
PT_i	=	Transmission plant for jurisdiction i.
PD_i	=	Distribution plant for jurisdiction i.
PG_i	=	General plant for jurisdiction i.
PI_i	=	Intangible plant for jurisdiction i.
N	=	Number of jurisdictions.

The GPS Factor is used to allocate property taxes. It is calculated using the ratio of gross plant for a jurisdiction divided by the total gross plant for all jurisdictions.

The accounts using GPS factor: Taxes Other Than Income Taxes (408), Deferred Income Tax Expense (41010, 41110), Schedule M, Prepayments (165), Accumulated Deferred Income Taxes (282, 283)

Nodal Pricing Assignment of Net Power Costs (“NP”)

Costs listed as allocated by NP in Appendix B are costs that will be allocated through the Nodal Pricing Model.

Accounts using NP factor: Sales for Resale (447), Purchased Power (555)

Schedule M – Depreciation Expense Factor (“SCHMDEXP”)

$$SCHMD_i = \frac{DEPRC_i}{\sum_{i=1}^N DEPRC_i}$$

where:

$SCHMD_i$	=	Schedule M – Depreciation Expense Factor for jurisdiction i.
$DEPRC_i$	=	Depreciation in FERC Accounts 403.1 - 403.9 for jurisdiction i.
N	=	Number of jurisdictions.

The SCHMDEXP factor is used to allocate Schedule M items related to depreciation expense. The accounts using SCHMDEXP factor: Deferred Income Tax Expense (41110), Schedule M, Accumulated Deferred Income Taxes (282)

System Capacity Factor (“SC”)

$$SC_i = \frac{\sum_{j=1}^{12} TAP_{ij}}{\sum_{i=1}^N \sum_{j=1}^{12} TAP_{ij}}$$

where:

SC_i	=	System Capacity Factor for jurisdiction i.
TAP_{ij}	=	Weather-normalized peak load of jurisdiction i at the time of the system peak in month j. During the Interim Period, the peak load is further adjusted to exclude the peak load of Class 1 Demand Side Management programs and interruptible peak load of the special contracts as defined in the 2017 Protocol.
N	=	Number of jurisdictions.

The SC factor is calculated based on the relative capacity requirements of each State as determined based on 12 monthly Coincident Peaks that is used to calculate the System Generation and System Transmission factors

System Energy Factor (“SE”)

$$SE_i = \frac{\sum_{j=1}^{12} TAE_{ij}}{\sum_{i=1}^N \sum_{j=1}^{12} TAE_{ij}}$$

where:

SE_i	=	System Energy Factor for jurisdiction i.
TAE_{ij}	=	Weather-normalized energy at input of jurisdiction i in month j.
N	=	Number of jurisdictions.

The SE factor is used to allocate energy-related costs and is calculated as the ratio of the weather-normalized energy at input for a jurisdiction divided by the total weather-normalized energy at input for all jurisdictions.

Accounts using SE factor for Interim period: Sales for Resale (447), Other Electric Revenue (456), Miscellaneous Revenue (4118, 41181), Steam Plants Fuel (501), Steam from Other Sources (503), Other Fuel Expense (547), Purchased Power (555), Transmission of Electricity by Others (565), Administrative and General Expense (920-935), Depreciation Expense (403MP), Amortization Expense (404IP, 404MP), Taxes Other Than Income (408), Deferred Income Tax Expense (41010, 41110), Schedule M, Federal Income Tax True-Up (40910), General Plant (389-399), Intangible Plant (303), Plant Held for Future Use (105), Fuel Stock (151, 152), Working Capital – Mining related (25316, 25317, 25319), Materials and Supplies (154), Prepayments – Mining related (165), Misc. Regulatory Assets – Mining Related (182M), Misc. Deferred Debits – Mining related (186M), Accounts Payable (232), Other Deferred Credits Misc. (25330, 230, 25399), ARO Regulatory Liability (254105), SO Emissions (25398), Regulatory Liabilities (254), Accumulated Deferred Income Taxes (190, 282-283), General Plant Accumulated Depreciation 108GP, Accumulated Provision for Amortization (111IP, 111MP)

Accounts using SE factor after Interim period: System Control & Load Dispatch (556), Other Expenses (557), Transmission of Electricity by Others - GRID Management Charge (565)

System Generation Factor (“SG”) – Effective during the Interim Period

$$SG_i = 0.75 * SC_i + 0.25 * SE_i$$

where:

SG_i	=	System Generation Factor for jurisdiction i.
SC_i	=	System Capacity Factor for jurisdiction i.
SE_i	=	System Energy Factor for jurisdiction i.

The SG factor is used to allocate generation and transmission costs. It is calculated using a weighting of 75% of the SC factor and 25% of the SE factor for a jurisdiction.

Accounts using the SG factor: Sales for Resale (447), Provision for Rate Refund (449), Other Electric Operating Revenue (453, 454, 456), Miscellaneous Revenue (41160, 41170, 421), Generation Expense (500, 502, 504-514, 517-532, 535-545, 546, 548-554, 555, 556, 557), Transmission Expense (560-564, 566-573, 565), Administrative and General Expense (920-935), Depreciation Expense (403SP, 403NP, 403HP, 403OP, 403TP, 403GP), Amortization Expense (404SP, 404HP, 404IP 406, 407), Taxes Other Than Income (408), Deferred Income Tax Expense, (41010, 41110), Schedule M, Renewable Energy Tax Credit (40911), Federal Income Tax True-Up (40910), Generation Plant (310-316, 320-325, 330-336, 340-346), Transmission Plant (350-359), General Plant (389-398, 1011390), Intangible Plant (302-303), Plant Held for Future Use (105), Electric Plant Acquisition Adjustments (114-115), Materials and Supplies (154), Working Capital Deposit (25318), Prepayments (165), Misc. Regulatory Assets (182M), Misc. Deferred Debits (186M), Working Capital (135, 232), Accumulated Misc. Operating Provision Other (22841), Customer Advances for Construction (252), Other Deferred Debits (25399), Accumulated Deferred Income Taxes (190, 281-283), Accumulated Investment Tax Credit (255), Accumulated Depreciation (108SP, 108HP, 108OP, 108TP, 108GP), Accumulated Provision for Amortization (111SP, 111GP, 111HP, 111IP, 111390)

System Generation Factor – Fixed (“SGF”) – Effective after Interim Period

Based on actual SG allocation factors for the most recent four calendar years available prior to the end of the Interim Period. The SG_i factor is as defined above.)

$$SGF_i = \frac{PY1SG_i + PY2SG_i + PY3SG_i + PY4SG_i}{4}$$

where:

SGF _i	=	System Generation – Fixed Factor for jurisdiction i.
Prior Year (PY) 1 SG _i	=	PY1 System Generation Factor for jurisdiction i.
Prior Year (PY) 2 SG _i	=	PY2 System Generation Factor for jurisdiction i.
Prior Year (PY) 3 SG _i	=	PY3 System Generation Factor for jurisdiction i.
Prior Year (PY) 4 SG _i	=	PY4 System Generation Factor for jurisdiction i.

For Example: If the Interim Period ends December 31, 2023, then (PY) 1 = calendar year 2022, (PY) 2 = calendar year 2021, (PY) 3 = calendar year 2020, and (PY) 4 = calendar year 2019.

Accounts using SGF factor: Intangible Plant (303), Misc. Regulatory Assets (182M), Misc. Deferred Debits (186M), Working Capital (232), Accumulated Investment Tax Credit (255)

System Gross Plant Distribution Factor (“SGPD”) – Effective after Interim Period

$$SGPD_i = \frac{GPD_i}{\sum_{i=1}^N GPD_i}$$

where:

SGPD _i	=	System Gross Plant Distribution Factor for jurisdiction i.
GPD _i	=	Gross plant distribution for jurisdiction i.
N	=	Number of jurisdictions.

This factor is calculated by taking the ratio of gross distribution plant for a jurisdiction by the total gross distribution plant for all jurisdictions.

There are no accounts allocated using the SGPD factor. This factor is used to calculate the SO factor after the Interim period.

System Net Plant - Distribution Factor (“SNPD”)

$$SNPD_i = \frac{PD_i + ADPD_i}{\sum_{i=1}^N (PD_i + ADPD_i)}$$

where:

SNPD _i	=	System Net Plant – Distribution Factor for jurisdiction i.
PD _i	=	Distribution plant – for jurisdiction i.
ADPD _i	=	Accumulated depreciation distribution plant - for jurisdiction i.
N	=	Number of jurisdictions.

The SNPD factor is used to allocate non situs distribution costs. The factor is calculated as the ratio of net distribution plant for a jurisdiction by the total net distribution plant for all jurisdictions.

Accounts using the SNPD factor: Distribution O&M (580-598), Deferred Income Tax Expenses (41010, 41110), Schedule M, Materials and Supplies – Distribution (154), Accumulated Deferred Income Taxes (190)

System Net Plant Factor (“SNP”)

$$SNP_i = \frac{PP_i + PT_i + PD_i + PG_i + PI_i + ADPP_i + ADPT_i + ADPD_i + ADPG_i + ADPI_i}{\sum_{i=1}^N (PP_i + PT_i + PD_i + PG_i + PI_i + ADPP_i + ADPT_i + ADPD_i + ADPG_i + ADPI_i)}$$

where:

SNP_i	=	System Net Plant Factor for jurisdiction i.
PP_i	=	Production plant for jurisdiction i.
PT_i	=	Transmission plant for jurisdiction i.
PD_i	=	Distribution plant for jurisdiction i.
PG_i	=	General plant for jurisdiction i.
PI_i	=	Intangible plant for jurisdiction i.
$ADPP_i$	=	Accumulated depreciation production plant for jurisdiction i.
$ADPT_i$	=	Accumulated depreciation transmission plant for jurisdiction i.
$ADPD_i$	=	Accumulated depreciation distribution plant for jurisdiction i.
$ADPG_i$	=	Accumulated depreciation general plant for jurisdiction i.
$ADPI_i$	=	Accumulated depreciation intangible plant for jurisdiction i.
N	=	Number of jurisdictions.

The SNP factor is used to allocate interest expense and miscellaneous deferred tax treatment. The factor is calculated by taking the ratio of the system net plant balance for a jurisdiction divided by the total system net plant balance for all jurisdictions.

Accounts using SNP factor: Interest Expense (427-429, 431, 432), Deferred Income Tax Expenses (41010, 41110), Schedule M, Working Capital – Cash (131), Accumulated Deferred Income Taxes (190, 282, 283)

System Overhead Factor (“SO”) – Effective after Interim Period

$$SO_i = \frac{SC_i + SE_i + SGPD_i}{3}$$

where:

SO_i	=	System Overhead Factor for jurisdiction i.
SC_i	=	System Capacity Factor for jurisdiction i.
SE_i	=	System Energy Factor for jurisdiction i.
$SGPD_i$	=	System Gross Plant Distribution for jurisdiction i.

The SO factor is used to allocate system overhead costs. The SO factor used after the Interim period is calculated by taking the sum of the SC, SE and SGPD factor for a jurisdiction and dividing by three.

Accounts using SO factor after Interim period: Other Electric Operating Revenue (451, 454, 456), Miscellaneous Revenue (41160, 41170, 421), Administrative and General Expense (920-935), Depreciation Expense (403GP), Amortization Expense (404GP, 404IP), Deferred Income Tax Expenses (41010, 41110), Schedule M, Federal Income Tax True-Up (40910), General Plant (389-398, 1011390), Intangible Plant (303), Materials and Supplies (154), Stores Expense Undistributed (163), Prepayments (165), Misc. Regulatory Assets (182M), Misc. Deferred Debits (186M), Working Capital (141, 232), Rate Base Deduction Provisions (2281-2283), Other Deferred Credits (25399), Regulatory Liabilities (254),

Accumulated Deferred Income Taxes (190, 282, 283), Accumulated Depreciation (108GP, 1081390),
Accumulated Provision for Amortization (111GP, 111IP)

System Overhead Factor (“SO”) – Effective during the Interim Period

$$SO_i = \frac{PP_i + PT_i + PD_i + PG_i + PI_i - PP_{oi} - PT_{oi} - PD_{oi} - PG_{oi} - PI_{oi}}{\sum_{i=1}^N (PP_i + PT_i + PD_i + PG_i + PI_i - PP_{oi} - PT_{oi} - PD_{oi} - PG_{oi} - PI_{oi})}$$

where:

SO_i	=	System Overhead Factor for jurisdiction i.
PP_i	=	Gross production plant for jurisdiction i.
PT_i	=	Gross transmission plant for jurisdiction i.
PD_i	=	Gross distribution plant for jurisdiction i.
PG_i	=	Gross general plant for jurisdiction i.
PI_i	=	Gross intangible plant for jurisdiction i.
PP_{oi}	=	Gross production plant for jurisdiction i allocated on a SO factor.
PT_{oi}	=	Gross transmission plant for jurisdiction i allocated on a SO factor.
PD_{oi}	=	Gross distribution plant for jurisdiction i allocated on a SO factor.
PG_{oi}	=	Gross general plant for jurisdiction i allocated on a SO factor.
PI_{oi}	=	Gross intangible plant for jurisdiction i allocated on a SO factor.
N	=	Number of jurisdictions.

The SO factor is used to allocate system overhead costs. The SO factor used during the Interim period is calculated by taking the gross plant allocated to a jurisdiction, excluding the plant amounts allocated on SO, and dividing it by the total gross plant for all jurisdictions, excluding plant amounts allocated on SO, for all jurisdictions.

Accounts using SO factor during the Interim period: Other Electric Operating Revenue (451, 454, 456), Miscellaneous Revenue (41160, 41170, 421), Administrative and General Expense (920-935), Depreciation Expense (403GP), Amortization Expense (404GP, 404IP), Deferred Income Tax Expenses (41010, 41110), Schedule M, Federal Income Tax True-Up (40910), General Plant (389-398, 1011390), Intangible Plant (303), Materials and Supplies (154), Stores Expense Undistributed (163), Prepayments (165), Misc. Regulatory Assets (182M), Misc. Deferred Debits (186M), Working Capital (141, 232), Rate Base Deduction Provisions (2281-2283), Other Deferred Credits (25399), Regulatory Liabilities (254), Accumulated Deferred Income Taxes (190, 282, 283), Accumulated Depreciation (108GP, 1081390), Accumulated Provision for Amortization (111GP, 111IP)

System Transmission Factor (“ST”) – Effective after Interim Period

$$ST_i = 75\% * SC_i + 25\% * SE_i$$

where:

ST_i	=	System Transmission Factor for jurisdiction i.
SC_i	=	System Capacity Factor for jurisdiction i.
SE_i	=	System Energy Factor for jurisdiction i.

The ST factor is used to allocate transmission related costs after the Interim period. It is calculated using a weighting of 75% of the SC factor and 25% of the SE factor for a jurisdiction.

Accounts using ST factor: Provision for Rate Refund (449), Operating Revenue (454), Other Electric Revenue (456), Miscellaneous Revenue (41160, 41170, 421), Transmission Expense (560-564, 566-573),

Transmission of Electricity by Others (565), Administrative & General Expense (920-935), Depreciation Expense (403TP, 403GP), Amortization Expense (404IP, 407), Deferred Income Tax Expenses (41010, 41110), Schedule M, Transmission Plant (350-359), General Plant (389-398, 1011390), Intangible Plant (302, 303), Plant Held for Future Use (105), Electric Plant Acquisition Adjustments (114-115), Material and Supplies (154), Prepayments (165), Misc. Regulatory Assets (182M), Misc. Deferred Debits (186M), Working Capital (232), Customer Advances for Construction (252), Other Deferred Credits (25399), Accumulated Deferred Income Taxes (190, 281-283), Accumulated Depreciation (108TP, 108GP), Accumulated Provision for Amortization (111TP, 111GP, 111IP)

Tax Depreciation Factor (“TAXDEPR”)

$$TAXDEPR_i = \frac{TAXDEPRA_i}{\sum_{i=1}^N TAXDEPRA_i}$$

where:

$TAXDEPR_i$	=	Tax Depreciation Factor for jurisdiction i.
$TAXDEPRA_i$	=	Tax depreciation allocated to jurisdiction i. (Tax depreciation is allocated based on functional pre-merger and post-merger splits of plant using Divisional and System allocations from above. Each jurisdiction’s total allocated portion of tax depreciation is determined by its total allocated ratio of these functional pre- and post-merger splits to the total Company tax depreciation.)
N	=	Number of jurisdictions.

The TAXDEPR factor allocates depreciation related tax costs.

Accounts using TAXDEPR: Deferred Income Tax Expense (41010) Schedule M, Accumulated Deferred Income Taxes (282)

Trojan Decommissioning Factor (“TROJD”)

$$TROJD_i = \frac{ACCT22842_i}{\sum_{i=1}^N ACCT22842_i}$$

where:

$TROJD_i$	=	Trojan Decommissioning Factor for jurisdiction i.
$ACCT22842_i$	=	Allocated adjusted balance in FERC Account 228.42 (Accumulated Provision for Decommissioning Trojan) for jurisdiction i.
N	=	Number of jurisdictions.

The TROJD factor is used to allocate decommissioning related costs associated with the Trojan plant.

Accounts using TROJD: Deferred Income Tax Expenses (41010, 41110), Schedule M, FAS 143 ARO Regulatory Liability – Trojan Plant (254105), Asset Retirement Obligation – Trojan Plant (230), Accumulated Deferred Income Taxes (190, 283)

Trojan Decommissioning Fixed Factor (“TROJDF”)

Effective after Interim Period Based on actual TROJD allocation factors for the most recent four calendar years available prior to the end of the Interim Period. (The TROJD_i factor is as defined above.)

$$TROJDF_i = \frac{PY1TROJD_i + PY2TROJD_i + PY3TROJD_i + PY4TROJD_i}{4}$$

where:

$TROJDF_i$	= Trojan Decommissioning– Fixed Factor for jurisdiction i.
Prior Year (PY) 1 $TROJD_i$	= PY1 Trojan Decommissioning Factor for jurisdiction i.
Prior Year (PY) 2 $TROJD_i$	= PY2 Trojan Decommissioning Factor for jurisdiction i.
Prior Year (PY) 3 $TROJD_i$	= PY3 Trojan Decommissioning Factor for jurisdiction i.
Prior Year (PY) 4 $TROJD_i$	= PY4 Trojan Decommissioning Factor for jurisdiction i.

For Example: If the Interim Period ends December 31, 2023, then (PY) 1 = calendar year 2022, (PY) 2 = calendar year 2021, (PY) 3 = calendar year 2020, and (PY) 4 = calendar year 2019. The TROJDF factor is used to allocate decommissioning related costs associated with the Trojan plant.

Accounts using TROJDF: Deferred Income Tax Expenses (41010, 41110), Schedule M, FAS 143 ARO Regulatory Liability – Trojan Plant (254105), Asset Retirement Obligation – Trojan Plant (230), Accumulated Deferred Income Taxes (190, 283)

APPENDIX D

Exhibit No. PAC/902
107 of 136
Witness: Steven R. McDougal

Nodal Pricing Model Memorandum of Understanding

PacifiCorp's Nodal Pricing Model Memorandum of Understanding

Introduction

1. PacifiCorp and the undersigned parties (Parties) enter into this Memorandum of Understanding (MOU) to acknowledge their support, as described below, of PacifiCorp's investment in the development and implementation of a Nodal Pricing Model (NPM) that may be adopted for the calculation of net-power costs (NPC).

Background

2. PacifiCorp is a multi-jurisdictional electric utility that is serving customers in California, Idaho, Oregon, Utah, Washington, and Wyoming.

3. Generally, PacifiCorp has allocated costs among those states using an inter-jurisdictional cost allocation methodology.

4. PacifiCorp's current inter-jurisdictional cost allocation methodology, the 2017 PacifiCorp Inter-Jurisdictional Allocation Protocol (2017 Protocol), was adopted by the applicable regulatory commissions in Idaho, Oregon, Utah, and Wyoming in 2016, and set a process for developing a new inter-jurisdictional cost allocation methodology through a working group of stakeholders consisting of utility regulatory agencies, customers, and certain others potentially affected by inter-jurisdictional allocation procedures, known as the Multi-State Process Workgroup (MSP Workgroup).¹ Washington has used the West Control Area Inter-Jurisdictional Allocation

¹ PacifiCorp anticipates that California will adopt the 2017 Protocol in 2019.

Methodology for the purposes of cost allocations since 2007. California currently uses the Revised Protocol, but a decision on adoption of the 2017 Protocol is pending before the commission.

5. Discussions among the MSP Workgroup for the potential extension of the 2017 Protocol and/or a new inter-jurisdictional cost allocation methodology are being held.

6. In late-2017, PacifiCorp presented the MSP Workgroup with a proposal to track NPC through a NPM concept designed to facilitate each state's energy policies and unique resource portfolios while still seeking to maintain the benefits of system dispatch and optimization. PacifiCorp also indicated a potential for the NPM to provide increased dispatch efficiencies.

7. PacifiCorp's NPM proposal is to use a third-party day-ahead dispatch model to determine the schedules for each of its generation resources to serve state loads on a least-cost basis, while tracking costs and benefits associated with the different resource portfolios used to serve PacifiCorp's load in each state. PacifiCorp has been in discussions with the California Independent System Operator (CAISO) to provide the day-ahead dispatch model.

8. To allow for the anticipated implementation of NPM for potential ratemaking by 2023, PacifiCorp has determined that it must now invest related capital, incur related operations and maintenance expenses, and pay related ongoing grid management charges. Attached as Exhibit A to this MOU is a description of the type of work that PacifiCorp anticipates undertaking. The Parties understand that the list is preliminary and is not intended to be a complete list.

Agreement

9. As described in this MOU, the Parties affirm support for PacifiCorp's reasonable and prudent investment of related capital funds, related operations and maintenance expenses, and the related ongoing grid management charges to develop and implement an NPM. Exhibit B to this MOU is an estimate of the investments and ongoing-costs PacifiCorp anticipates it will make or incur through this effort and an explanation of the anticipated benefits, including cost-savings and compliance with state policy directives impacting resource portfolio decisions. The Parties agree that, based on the information provided by PacifiCorp, PacifiCorp's decision to invest capital funds and pay ongoing grid management charges to develop and implement an NPM is reasonable and prudent. However, the Parties do not necessarily agree that any specific investment or expenditure is reasonable or prudent and the Parties reserve all rights to audit, review, and challenge any specific investment or expenditure as unreasonable or imprudent in appropriate regulatory commission proceedings.

10. The Parties agree the associated grid management costs will be booked in Federal Energy Regulatory Commission (FERC) Account 565, which is included in PacifiCorp's NPC. NPM related costs will be allocated among the PacifiCorp states as follows²:

² References to "SG Factor" and "SE Factor" in the following table are to the System Generation Factor and the System Energy Factor, respectively, as used in the currently-applicable cost allocation protocol in each state, or any successor factors. References to "Fixed SG Factor" are to a proposed Fixed SG Factor that the Parties currently anticipate may be established as part of a future interstate cost allocation protocol.

NPM Associated Costs	Time Period	
	January 1, 2020 Through the Effective Date of a New Interjurisdictional Cost Allocation Protocol ³	Beginning upon the Effective Date of a New Interstate Cost Allocation Protocol
CAISO Grid Management Charge	SG Factor	SE Factor
Capitalized Start-Up Costs for PacifiCorp ESM ⁴	SG Factor	Fixed SG Factor
Capitalized CAISO Implementation Fee	SG Factor	Fixed SG Factor
Ongoing Operations and Maintenance Expense	SG Factor	SE Factor

Otherwise, this MOU shall not limit the positions any Party may take regarding how nodal pricing may be used to allocate costs amongst the states before any applicable state regulatory commission.

11. The Company shall use its best efforts to provide adequate training and documentation regarding the NPM such that Parties may understand, review, and audit NPM-derived NPC. The NPM, however, is based on CAISO FERC-jurisdictional market model to which PacifiCorp does not have and cannot provide access. For regulatory purposes, the Company will retain CAISO advisory schedules and documentation of any decision to materially deviate from those advisory schedules. The Company further agrees to provide training and facilitate access to the Company's forecasting model for any appropriate party for regulatory purposes.

³ The Parties are currently negotiating towards a possible extension of the 2017 Inter-jurisdictional Allocation Methodology (subject to some possible changes), until a future interstate cost allocation protocol becomes effective, which the Parties currently expect may be January 1, 2023 or January 1, 2024.

⁴ PacifiCorp's Energy Supply Management (ESM) is the business unit responsible for scheduling and dispatching PacifiCorp's generation resources to serve retail load and buy/sell in wholesale energy and capacity markets.

12. The Parties acknowledge that this MOU does not address any other aspect of the on-going negotiations regarding an extension of the 2017 Protocol or a new inter-jurisdictional cost allocation methodology. By executing this MOU, no Party is agreeing to any other issue not agreed to in this MOU.

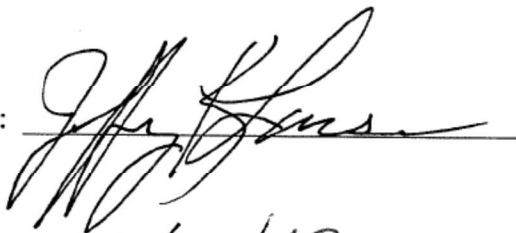
13. This MOU may be executed in counterparts and each signed counterpart constitutes an original document.

14. The obligations of any state agency that is a party to this MOU shall be interpreted in a manner consistent with its statutory authority and responsibilities, and any explanation and support provided in this MOU or in any regulatory proceeding shall be consistent with its statutory authority and responsibility.

15. This MOU is entered into by each Party on the date entered below such Party's signature.

PACIFICORP

By:

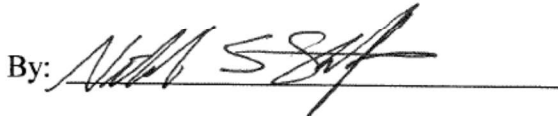


Date:

8/26/19

WIEC
Organization

By:



Date:

8/26/2019

Western Resource Advocates
Organization

By: Sophie Hayes

Date: 08-26-2019

UTAH DIVISION OF PUB. UTILS.
Organization

By: [Signature]

Date: 8/26/19

Utah Association of Energy Users
Organization

By: [Signature]

Date: 8-26-19

Idaho Public Utilities Comm
Organization

By: Terri Carlock

Date: 8/26/2019

Bayer - Monsanto
Organization

By: Paul C. Budger

Date: 8/26/2019

Utah Clean Energy
Organization

By: Hunter [Signature]

Date: 8/26/2019

Oregon Public Utility Commission
Organization staff

By: [Signature]

Date: 8/26/19

Powder River Basin Resource Council
Organization

By: [Signature] Shanna Anderson

Date: 8/26/19

Wyoming Office of Consumer Advocate
Organization

By: [Signature] Ann Williams

Date: 08/27/2019

Wyoming Public Service Commission Staff
Organization

By: [Signature]

Date: 8-26-2019

Alliance of Western Energy Consumers
Organization

By: [Signature]

Date: 8/27/19

Organization

By: _____

Date: _____

Utah Office of Consumer Services
Organization

By: Michael Green

Date: 8-27-19

Organization

By: _____

Date: _____

Organization

By: _____

Date: _____

Organization

By: _____

Date: _____

Organization

By: _____

Date: _____

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By: _____

Date: _____

EXECUTION VERSION

Oregon Citizens' Utility Board
Organization

By: [Signature]
MIKE GOETZ, General Counsel

Date: August 28, 2019

Organization

By: _____

Date: _____

Organization

By: _____

Date: _____

Organization

By: _____

Date: _____

Organization

By: _____

Date: _____

Organization

By: _____

Date: _____

EXECUTION VERSION

<u>WASHINGTON UTILITIES & TRANSPORT COMMISSION</u> Organization	<u>WOLVERINE FUELS</u> Organization
By: <u>[Signature]</u>	By: <u>[Signature]</u>
Date: <u>August 24, 2019</u>	Date: <u>Sept 03, 2019</u>

Organization

By: _____

Date: _____

Organization

By: _____

Date: _____

Organization

By: _____

Date: _____

Organization

By: _____

Date: _____

EXHIBIT A

Nodal Pricing Model Statement of Work

Introduction

PacifiCorp has requested the CAISO provide a design proposal for a NPM that can be used to clear energy supply and demand bids for the PacifiCorp Balancing Authority Areas (BAA)¹ one day ahead. The CAISO proposes to leverage its existing Day-Ahead Market (DAM) technology platform, the market full network model, and data interfaces available in the real-time Energy Imbalance Market (EIM) to provide the NPM solution. PacifiCorp is currently an EIM Entity participating in the EIM and has already developed systems and data interfaces with the EIM in submitting data and receiving settlement statements. Consequently, the proposed solution would require an expansion of PacifiCorp's bidding, scheduling, and settlement systems for the NPM, while gaining full access to the most advanced security constrained unit commitment tool currently used in the CAISO's DAM.

Nodal Pricing Model

Currently, the CAISO's DAM footprint is limited to the CAISO BAA (CISO). Although supply and demand schedules in the external BAAs are not optimized, they are modeled as fixed in the DAM to produce an accurate market and power flow solution. The CAISO, as the Reliability Coordinator, receives the demand forecast and generation schedules for the next day from EIM BAAs and external BAAs, as well as the Area-To-Area Net Schedule Interchange between BAAs.

For the NPM solution, the CAISO proposes to include in the DAM footprint the PacifiCorp BAAs, i.e. PACW and PACE, which are modeled as individual BAAs in the EIM. Using similar market features and technology optimization algorithm approaches employed in the EIM, the DAM will produce optimal unit commitment and hourly energy schedules for supply resources in PACW and PACE, subject to a power balance constraint for each of these BAAs, in addition to the power balance constraint for CISO and active transmission network constraints in CISO, PACE, and PACW. Energy transfers between PACW and PACE will be optimally scheduled, subject to applicable scheduling limits, whereas the net energy transfer to or from CISO will be fixed at zero, to prevent energy exchange between CISO and PacifiCorp that may impact the CAISO's DAM solution.

As an intended standard feature of the DAM, the CAISO will also be able to optimally schedule ancillary services to meet the corresponding requirements in PACW and PACE, by designating these BAAs as separate ancillary services regions with distinct requirements.

The ancillary services are the following:

- Regulation up and down;
- Spinning Reserve; and
- Non-Spinning Reserve

¹ PacifiCorp operates two BAAs, PacifiCorp East BAA (PACE) and PacifiCorp West BAA (PACW).

All ancillary services have a 10-minute ramping requirement, which is shared among the upward ancillary services. Both Spinning Reserves and Non-Spinning Reserves are contingency reserves, but Non-Spinning Reserve can also be provided by offline resources that can start up within 10 minutes. The upward ancillary services procurement is cascaded so that spin can meet non-spin requirements, and regulation up can meet both spin and non-spin requirements, to minimize the overall procurement cost.

Advisory Pricing

The day-ahead settlement for the NPM is advisory, i.e. not financially binding between PacifiCorp and CAISO. Day-ahead energy and ancillary service prices for PacifiCorp resources will be published in CAISO Market Results Interface for PacifiCorp, but they will not be published in Open Access Same-time Information System (OASIS) in the public domain. Similarly, the publication of Locational Marginal Prices at PACW and PACE pricing nodes (generally referred to as PNodes) will be suppressed in OASIS.

EXHIBIT B

PacifiCorp's Estimated Costs of the Nodal Pricing Model

CAISO Grid Management Charge or Service Fee - \$8 to 10 million per year

Capitalized PacifiCorp Start-Up Costs for Energy Supply Management and Settlement Processing - \$3 to \$5 million with 100% applicable to a future Extended Day-Ahead Market (EDAM)

Capitalized CAISO Implementation Fee – \$1 to \$2 million (based on Energy Imbalance Market, or EIM, implementation fee) one-time cost

Ongoing Operations and Maintenance Expense – \$500,000 - \$700,000 per year

Benefits of the Nodal Pricing Model

The NPM is being developed to allocate actual NPC as states move to unique generation portfolios. The NPM is intended to help preserve the system benefit of operating as a single system.

CAISO's existing technology platform is intended to reduce both schedule and budget risk to quickly implement the NPC allocation methodology that PacifiCorp is seeking to implement based on the NPM solution.

In addition to providing a method to allocate NPC, the NPM potentially offers the following benefits from using the CAISO market optimization tool:

- It provides more granular dispatch information resulting in anticipated operational cost savings.
- It allows PacifiCorp to leverage CAISO's independence as a third party market provider.
- It guarantees that the solution outcome is consistent with the CAISO EIM market solution since it is using the same exact tool and input data.
- It leverages the effort and money used to build and maintain a complex and granular Real-time network model that is used in the actual market run.
- It utilizes the same schedule data for internal and external resources informing the potential for unscheduled loop flows and is informative when performing congestion management and potentially enforcing physical flow transmission constraints.

Lastly, if the CAISO offers a Day-Ahead Market to external entities for optional participation, the NPM solution development would allow PacifiCorp to seamlessly participate in the CAISO EDAM, if and when PacifiCorp decides to join that market.

APPENDIX E

Coal-Fueled Interim Period Resource Depreciation Lives

Unit	In Service	2012 Depreciation Study Life		2018 Depreciation Study Life		Capacity (MW)	Physical Location
		OR	Other States	PP States (1)	RMP States		
A	B	C	D	E	F	G	H

Lives Addressed by Section 4.1.3.1

Cholla 4	1981	2028	2042	Apr-25	Apr-25	387	Arizona
Colstrip 3	1984	2032	2046	2027	2027	74	Montana
Colstrip 4	1986	2032	2046	2027	2027	74	Montana
Craig 1	1980	2026	2034	2025	2025	82	Colorado
Craig 2	1979	2026	2034	2026	2026	82	Colorado

Lives Addressed by Sections 4.1.3.2 and 4.1.3.3

Dave Johnston 1	1959	2023	2027	2023	2027	99	Wyoming
Dave Johnston 2	1960	2023	2027	2023	2027	106	Wyoming
Dave Johnston 3	1964	2023	2027	2023	2027	220	Wyoming
Dave Johnston 4	1972	2023	2027	2023	2027	330	Wyoming
Hunter 1	1978	2029	2042	2029	2042	418	Utah
Hunter 2	1980	2029	2042	2029	2042	269	Utah
Hunter 3	1983	2029	2042	2029	2042	471	Utah
Huntington 1	1977	2030	2036	2029	2036	459	Utah
Huntington 2	1974	2030	2036	2029	2036	450	Utah
Jim Bridger 1	1974	2025	2037	2025	2028	354	Wyoming
Jim Bridger 2	1975	2025	2037	2025	2032	359	Wyoming
Jim Bridger 3	1976	2025	2037	2025	2037	349	Wyoming
Jim Bridger 4	1979	2025	2037	2025	2037	353	Wyoming
Naughton 1	1963	2028	2029	2028	2029	156	Wyoming
Naughton 2	1968	2028	2029	2028	2029	201	Wyoming
Wyodak	1978	2026	2039	2026	2039	268	Wyoming

Lives Addressed by Section 4.1.5

Hayden 1	1965	2023	2030	2023	2030	44	Colorado
Hayden 2	1976	2023	2030	2023	2030	33	Colorado

(1) The life of coal plants for Washington is addressed in Section 4.1.4.

APPENDIX F

Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding

The Washington Inter-Jurisdictional Allocation Methodology
Memorandum of Understanding

Introduction

PacifiCorp d/b/a Pacific Power and Light Company (PacifiCorp or Company), Staff of the Washington and Utilities and Transportation Commission (Staff), Public Counsel Unit of the Washington State Attorney General's Office (Public Counsel) and Packaging Corporation of America (PCA), have executed this agreement (the Parties or, individually, a Party) enter into this Memorandum of Understanding (Agreement) to acknowledge their support for certain adjustments to the West Control Area Inter-Jurisdictional Allocation Methodology (WCA).

Background

PacifiCorp is a multi-jurisdictional electric utility that provides services in six states (California, Idaho, Oregon, Utah, Wyoming, and Washington). Staff is participating in PacifiCorp's Multi-State Process (MSP), working towards the Company's goal of developing a common cost allocation methodology amongst these six states. Currently, Washington uses the WCA for determining which costs are eligible for recovery in rates from customers in Washington.¹

As approved by the Washington Utilities and Transportation Commission (Commission), the WCA isolates the costs and revenues associated with assets located in the Company's west "control area" or "PacifiCorp West Balancing Authority Area" (PACW), and allocates to Washington a proportionate share of the costs and revenues based primarily on Washington's relative contribution to demand and energy requirements. The WCA includes loads, generation and transmission assets, and wholesale contracts for facilities located in California, Oregon, and Washington. It also includes transmission and generation assets located outside of California, Oregon, and Washington that are electrically located in PACW. The WCA excludes all loads and assets located within PacifiCorp's East Balancing Authority Area (PACE).

In the context of inter-jurisdictional cost allocation, the Commission will consider a resource to be *used and useful* to Washington customers² if the resource "provides *quantifiable direct or indirect benefits to Washington [ratepayers] commensurate with its costs.*"³ To modify the WCA methodology, "any changes should be considered in the context of an overall review of that methodology."⁴ Additionally, Parties must demonstrate that "any changes proposed more closely aligns with the allocation of costs based on causation[.]"⁵ Finally, "the party advocating for the change must make a detailed a persuasive showing demonstrating that the proposed change is appropriate."⁶

¹ Prior to the WCA methodology being approved in Docket UE-061546, PacifiCorp proposed the Revised Protocol as its cost allocation methodology in Docket UE-050684. The Revised Protocol presented costs as an integrated six-state system. The Commission rejected the Revised Protocol because there was not sufficient evidence in the record that the methodology complied with the legal requirements in RCW 80.04.250. *See generally* UE-050684, Order 04.

² *See* RCW 80.04.250

³ Docket UE-050684, Order 04 ¶ 68.

⁴ Docket UE-130043, Order 05 ¶ 92-94.

⁵ *Id.*

⁶ *Id.*

Foundation for this Agreement

In this memorandum of understanding, the Parties agree to support certain modifications to the WCA in the Company's forthcoming rate case provided the Company can demonstrate that the modifications within this agreement provide beneficial resources to Washington customers that are *used and useful*. In particular, the Parties agree to support these modifications if PacifiCorp can demonstrate these modifications provide quantifiable direct or indirect benefits to Washington customers, and that these benefits are commensurate with their costs.⁷ The Parties agree to work collaboratively with PacifiCorp as they make this demonstration. However, as the party advocating for these changes, PacifiCorp bears the legal and factual burden to sufficiently demonstrate that these modifications better align the cost allocation methodology with the principles described above in its forthcoming general rate case.

This demonstration may include the following benefits:

- A diverse generation portfolio, including an increase in high capacity renewable generation.
- Over 170 interconnections with other BAAs and transmission operators providing access to market hubs for wholesale energy transactions (*e.g.*, Mid-C, COB, Mona, Four-Corners and Palo Verde).
- Greater Energy Imbalance Market (EIM) benefits.
- Efficiencies, such as retail load characteristics and variable resource diversity, which minimize operational costs and reduce the need to build for reserves and blackstart capability for each state.
- Washington recently enacted Senate Bill 5116, the Clean Energy Transformation Act (CETA) which, among other things, requires the elimination of coal-fired resources from PacifiCorp's electric rates by December 31, 2025. PacifiCorp's proposed modification to the WCA will facilitate a reasonable path towards PacifiCorp's compliance with CETA.⁸

Based on this understanding, the Parties agree to the following:

Agreement

- 1. Implementation.** This Agreement includes modifications to the WCA subject to approval by the Commission.

⁷ The Commission has stated that one way the Company can demonstrate this is "through historical system operation or modeling of the system showing that Eastside plant costs added to Washington rates would be offset by reductions to other cost categories (*e.g.*, power costs), such that overall costs to Washington ratepayers would be no more than without the Eastside resources." Docket UE-050684, Order 04 ¶ 69 (emphasis added).

⁸ CETA also sets a policy of 100 percent clean energy by 2045. RCW 19.405.050. Additionally, CETA establishes an interim target of 100 percent greenhouse gas (GHG) neutral by 2030, and allows utilities to meet this requirement through 80 percent non-emitting energy and an alternative compliance option, including up to 20 percent unbundled renewable energy credits. RCW 19.405.040.

- 1.1. PacifiCorp will file a rate case that allows for rates to go into effect (after suspension) on or before January 1, 2021. This rate case will use this MOU as the basis for any proposed modifications to the WCA.
2. **Prudence.** The proposed allocation of a particular expense or investment under this Agreement is not intended to and will not prejudice, or prevent any party from taking a position on, the prudence of those costs or the extent to which any particular cost may be reflected in rates. Nothing in this Agreement is intended to abrogate the Commission's right or obligation to: (1) determine fair, just, and reasonable rates based upon applicable laws and the record established in rate proceedings conducted by the Commission; (2) consider the impact of changes in laws, regulations, or circumstances on inter-jurisdictional allocation policies and procedures when determining fair, just, and reasonable rates; or (3) establish different allocation policies and procedures for purposes of allocating costs and revenues to different customers or customer classes.
3. **Quantification and Analytical Support.** The Parties agree to work collaboratively and in good faith to agree on the quantification and analytical support necessary for the Company to meet its legal and factual burden.
 - 3.1. This analysis should be substantially completed before the filing of the general rate case referenced in section 1.1 and with enough time to reasonably allow parties to review the analysis.
 - 3.2. Before the general rate case referenced in section 1.1 is filed, if a Party determines that the Company's quantification and analytical support does not demonstrate that the Company can meet its legal and factual burden, Parties have the option to withdraw their support from this agreement.
 - 3.3. After the general rate case referenced in section 1.1 is filed, if a Party determines that this agreement does not result in fair, just and reasonable rates for Washington customers, a party may withdraw from this agreement. The withdrawing Party must provide testimony in the general rate case explaining why this agreement does not result in fair, just and reasonable rates for Washington Customers.
 - 3.4. In the event of a Party's withdrawal, the remaining Parties may continue to support this Agreement for approval in any proceeding before the Commission.
4. **System Transmission.** The Parties agree that all existing system transmission⁹ costs and benefits will be allocated using the System Generation (SG) factor as specified in Attachment 1.
 - 4.1. **Rate Impacts:** To mitigate the immediate overall rate impact to Washington customers in the rate case referenced in Section 1.1, Parties agree to support the framework of the following phase-in approach:

⁹ Existing transmission includes any transmission asset that is in service as of December 31, 2019.

- 4.1.1.** An incremental allocation of one-third of existing transmission costs and benefits, which are not currently allocated to Washington under the current WCA methodology, will be included in the rate case referenced in Section 1.1.
- 4.1.2.** An incremental allocation of an additional one-third of existing transmission costs and benefits, which are not currently allocated to Washington, will be included in a separate tariff rider with a rate effective date on or before January 1, 2022.
- 4.1.3.** An incremental allocation of an additional one-third of existing transmission costs and benefits, which are not currently allocated to Washington, will be included in a general rate case or through an amendment to the separate tariff rider set forth in Section 4.1.2 with a rate effective date on or before January 1, 2023.
 - 4.1.3.1.** The incremental allocation in 4.1.3 will exclude the costs and benefits of all transmission-voltage, radial lines connecting resources not otherwise included in Washington rates to PacifiCorp's interconnected, network transmission system. If PacifiCorp is required to include a portion of a transmission line in its interconnected, network transmission system for open access transmission service due to a subsequent generation or load interconnection, PacifiCorp may request to include such portion of the assets in a subsequent rate case.
- 4.1.4.** The separate tariff rider described above will remain in place until the fully allocated cost of transmission costs as described in Section 4 is included in rates through a general rate case.
- 4.2. New Transmission.** Any new transmission¹⁰ incremental to the existing transmission described and included in Section 3, will be system-allocated using the SG factor as specified in Attachment 1.
 - 4.2.1.** Similar to the methodology outlined in 4.1.3.1, Transmission which can be demonstrated to be used primarily for the transmission of power from generation assets which are not assigned to Washington under the WCA, as modified by this Agreement, will be excluded from this and any other allocation to Washington.
- 4.3. Analytical Support.** As a part of the analytical support in Section 4, the Company will quantify the differences between total depreciation and ADIT balances using a WCA Allocation of transmission and the system allocation above.

¹⁰ "New" shall constitute assets used and useful for Washington customers after December 31, 2019.

- 5. Non-Emitting Resources.** The Parties agree that all existing and new non-emitting resources will be dynamically allocated using the SG Factor specified in Attachment 1.
- 5.1. Assignment.** If by December 31, 2023, none of the Parties to this agreement have signed a new cost allocation methodology with the Company, then the Company agrees to engage in collaborative conversations with the Parties and other interested Washington stakeholders to explore the following:
- 5.1.1.** An Assignment method for new resources for the purposes of the WCA; and,
- 5.1.2.** A methodology to allocate fixed shares of existing non-emitting resources.
- 6. Net Power Costs (NPC).** Forecasted NPC for ratemaking purposes will be consistent with Sections 1,4,5,6, and 7 of this agreement. Additionally, Washington customers will receive all direct and indirect benefits associated with their proportional system-allocated share of existing transmission, including Energy Imbalance Market benefits.
- 6.1. Actual NPC.** Actual NPC for ratemaking purposes will include only the generation resources included in Washington rates and will be calculated using a spreadsheet.
- 6.2. Qualifying Facilities.** The costs and benefits of Power Purchase Agreements for Qualifying Facilities (QF PPAs) will continue to be situs assigned to the state having jurisdiction over the QF PPA for cost responsibility, renewable energy credit assignment and resource planning.
- 7. Accelerated Depreciation.** PacifiCorp and Staff agree to support a final depreciation date of December 31, 2023, for Bridger Units 1-4, Colstrip 4 and any transmission assets associated solely with the interconnection of these units to the transmission network. This date does not represent a date of estimated closure, changes in operations, or the end of the assignment to Washington of either benefits or costs associated with these plants. Public Counsel and PCA reserve the right to make a recommendation on the depreciation for Bridger Units 1-4, Colstrip, and any transmission assets associated solely with the interconnection of these units to the transmission network in PacifiCorp's forthcoming general rate case.
- 7.1. Capital Investments.** Washington will continue to be allocated a WCA share of ongoing capital investments expenses for these plants, excluding incremental capital investments that are made primarily for the purpose of extending the life of these plants. Incremental capital investments that are made primarily for the purpose of extending the life of these plants includes, but is not limited to, those associated with achieving compliance with environmental requirements or those necessitated by catastrophic failure.
- 7.2. Deadline for Removal.** Consistent with RCW 19.405.030, PacifiCorp will remove from Washington rates all costs and benefits associated with Bridger units 1-4 and Colstrip unit 4 no later than December 31, 2025.

- 7.3. Resource Flexibility.** The dates articulated in this section are agreed upon by parties to facilitate the removal of coal from Washington Rates by 2025, and provide the flexibility that may allow for early compliance with CETA.
- 8. Decommissioning Cost.** Washington will continue to be allocated ongoing and expected decommissioning expenses for a WCA share of Jim Bridger Units 1-4 and Colstrip Unit 4.
- 8.1. Colstrip Engineering Study.** The Company will provide by March 30, 2020, an independent engineering study of estimated decommissioning costs for Colstrip.
- 8.2. Jim Bridger Engineering Study.** The Company will provide by January 15, 2020, an independent engineering study of estimated decommissioning costs for Jim Bridger.
- 8.3. Cost Assignment.** To facilitate the allocation of decommissioning costs, Parties agree to support a system allocation of the costs associated with an independent engineering study in 8.1 and 8.2.
- 9.** This agreement proposes modifications to the WCA, which serves as the basis for allocating costs in Washington. PacifiCorp will allocate costs based on the WCA consistent with the modifications in this Agreement for ratemaking purposes in Washington unless a different cost allocation method is approved by the Commission.
- 10.** Each Party to this Agreement represents that they are signing this Agreement in good faith and that they intend to abide by the terms of this Agreement.
- 11.** This Agreement may be executed in counterparts and each signed counterpart constitutes an original document.
- 12.** Attachment 1 contains updated allocation factors consistent with this Agreement.
- 13.** This Agreement is entered into by each Party on the date entered below such Party's signature.

PACIFICORP

By: _____

Title: _____

Date: _____

PUBLIC COUNSEL

By: _____

Title: _____

Date: _____

**STAFF OF THE WASHINGTON
UTILITIES AND TRANSPORTATION
COMMISSION**

By: _____

Title: _____

Date: _____

**PACKAGING CORPORATION OF
AMERICA**

By: _____

Title: _____

Date: _____

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding,
Page 7 of 7

PACIFICORPBy: Title: VICE PRESIDENT, REGULATIONDate: November 22, 2019**PUBLIC COUNSEL**

By: _____

Title: _____

Date: _____

**STAFF OF THE WASHINGTON
UTILITIES AND TRANSPORTATION
COMMISSION**

By: _____

Title: _____

Date: _____

**PACKAGING CORPORATION OF
AMERICA**By: Title: AttorneyDate: 11/22/19

The Washington Inter-Jurisdictional Allocation Methodology Memorandum of Understanding,
Page 7 of 7

PACIFICORP

By: _____

Title: _____

Date: _____

PUBLIC COUNSEL

By: _____

Title: _____

Date: _____

**STAFF OF THE WASHINGTON
UTILITIES AND TRANSPORTATION
COMMISSION**

By: Mark Vaccaro

Title: Director, Regulatory Services

Date: Nov. 22, 2019

**PACKAGING CORPORATION OF
AMERICA**

By: _____

Title: _____

Date: _____

PACIFICORP

By: _____

Title: _____

Date: _____

PUBLIC COUNSEL

By:  _____

Title: Assistant Attorney General

Date: 11/21/2019

**STAFF OF THE WASHINGTON
UTILITIES AND TRANSPORTATION
COMMISSION**

By: _____

Title: _____

Date: _____

**PACKAGING CORPORATION OF
AMERICA**

By: _____

Title: _____

Date: _____

APPENDIX G

Special Contracts

Special Contracts without Ancillary Service Contract Attributes

For allocation purposes, Special Contracts without identifiable Customer Ancillary Service attributes are viewed as one transaction.

Loads of Special Contract customers will be included in all Load-Based Dynamic Allocation Factors.

When interruptions of a Special Contract customer's service occur, the reduction in load will be reflected in the host jurisdiction's Load-Based Dynamic Allocation Factors.

Actual revenues received from Special Contract customer will be assigned to the State where the Special Contract customer is located.

See example in Table 1.

Special Contracts with Customer Ancillary Service Attributes

For allocation purposes, Special Contracts with Customer Ancillary Service attributes are viewed as two transactions. PacifiCorp sells the customer electricity at the retail service rate and then buys the electricity back during the interruption period at the Customer Ancillary Service Contract's rate.

Loads of Special Contract customers will be included in all Load-Based Dynamic Allocation Factors.

When interruptions of a Special Contract customer's service occur, the host jurisdiction's Load-Based Dynamic Allocation Factors and the retail service revenue are calculated as though the interruption did not occur.

Revenues received from Special Contract customer, before any discounts for Customer Ancillary Services attributes of the Special Contract, will be assigned to the State where the Special Contract customer is located.

Discounts from tariff prices provided for in Special Contracts that recognize the Customer Ancillary Services attributes of the Contract, and payments to retail customers for Customer Ancillary Services will be allocated among States on the same basis as System Resources.

See example in Table 2.

Buy-through of Economic Curtailment

When a buy-through option is provided with economic curtailment, the load, costs, and revenue associated with a customer buying through economic curtailment will be excluded from the calculation of State revenue requirements. The cost associated with the buy-through will be removed from the calculation of net power costs, the Special Contract customer load associated with the buy-through will be not be included in the calculation of Load-Based Dynamic Allocation Factors, and the revenue associated with the buy-through will not be included in State revenues.

Table 1
Interruptible Contract Without Ancillary Service Contract Attributes
Effect on Revenue Requirement

	<u>Factor</u>	<u>Total system</u>	<u>Jurisdiction 1</u>	<u>Jurisdiction 2</u>	<u>Jurisdiction 3</u>
1 <u>Loads</u>					
2 Jurisdictional Loads - No Interruptible Service					
3 Jurisdictional Sum of 12 monthly CP demand (MW)		72,000	24,000	36,000	12,000
4 Jurisdictional Annual Energy (MWh)		42,000,000	14,000,000	21,000,000	7,000,000
5					
6 Jurisdictional Loads - With Interruptible Service - Reflecting Actual Interruptions					
7 Jurisdictional Sum of 12 monthly CP demand (MW)		71,700	24,000	35,700	12,000
8 Jurisdictional Annual Energy (MWh)		41,962,500	14,000,000	20,962,500	7,000,000
9					
10 Special Contract Customer Revenue and Load - Non Interruptible Service					
11 Special Contract Customer Revenue	\$	20,000,000	\$	20,000,000	
12 Special Contract Customer Sum of 12 CPs (MW) (Included in line 2)		900	-	900	-
13 Special Contract Annual Energy (MWh) (Included in line 3)		500,000	-	500,000	-
14					
15 Special Contract Customer Revenue and Load - With Interruptible Service (75 MW X 500 Hours of Interruption)					
16 Special Contract Customer Revenue	\$	16,000,000	\$	16,000,000	
17 Discount for Ancillary Services				-	
18 Net Cost to Special Contract Customer	\$	16,000,000	\$	16,000,000	
19 Special Contract Sum of 12 CP- Reflecting Actual Interruptions (MW) (Included in line 7)		600	-	600	-
20 Special Contract Annual Energy- Reflecting Actual Interruptions (MWh) (Included in line 8)		462,500	-	462,500	-
21					
22 System Cost Savings from Interruption		\$4,000,000			
23					
24 <u>Allocation Factors</u>					
25 No Interruptible Service					
26 SE factor (Calculated from line 4)	SE1	100.00%	33.33%	50.00%	16.67%
27 SC factor (Calculated from line 3)	SC1	100.00%	33.33%	50.00%	16.67%
28 SG factor (line 27*75% + line 26*25%)	SG1	100.00%	33.33%	50.00%	16.67%
29					
30 With Interruptible Service (Reflecting Actual Physical Interruptions)					
31 SE factor (Calculated from line 8)	SE2	100.00%	33.36%	49.96%	16.68%
32 SC factor (Calculated from line 7)	SC2	100.00%	33.47%	49.79%	16.74%
33 SG factor (line 32*75% + line 31*25%)	SG2	100.00%	33.45%	49.83%	16.72%
34					
35					
36					
37					
38 <u>Cost of Service</u>					
39 Energy Cost	SE1	\$ 500,000,000	\$ 166,666,667	\$ 250,000,000	\$ 83,333,333
40 Demand Related Costs	SG1	\$ 1,000,000,000	\$ 333,333,333	\$ 500,000,000	\$ 166,666,667
41 Sum of Cost		\$ 1,500,000,000	\$ 500,000,000	\$ 750,000,000	\$ 250,000,000
42					
43 <u>Revenues</u>					
44 Special Contract Revenue	Situs	\$ 20,000,000	\$	20,000,000	
45 Revenues from all other customers	Situs	\$ 1,480,000,000	\$ 500,000,000	\$ 730,000,000	\$ 250,000,000
46					
47					
48					
49					
50 <u>Cost of Service</u>					
51 Energy Cost	SE2	\$ 498,000,000	\$ 166,148,347	\$ 248,777,480	\$ 83,074,173
52 Demand Related Costs	SG2	\$ 998,000,000	\$ 334,058,577	\$ 496,912,134	\$ 167,029,289
53 Sum of Cost		\$ 1,496,000,000	\$ 500,206,924	\$ 745,689,614	\$ 250,103,462
54					
55 <u>Revenues</u>					
56 Special Contract Revenue	Situs	\$ 16,000,000	\$	16,000,000	
57 Revenues from all other customers	Situs	\$ 1,480,000,000	\$ 500,206,924	\$ 729,689,614	\$ 250,103,462

Table 2
Interruptible Contract With Ancillary Service Contract Attributes
Effect on Revenue Requirement

	<u>Factor</u>	<u>Total system</u>	<u>Jurisdiction 1</u>	<u>Jurisdiction 2</u>	<u>Jurisdiction 3</u>
1 <u>Loads</u>					
2 Jurisdictional Loads - No Interruptible Service					
3 Jurisdictional Sum of 12 monthly CP demand (MW)		72,000	24,000	36,000	12,000
4 Jurisdictional Annual Energy (MWh)		42,000,000	14,000,000	21,000,000	7,000,000
5					
6 Jurisdictional Loads - With Interruptible Service - Reflecting Actual Interruptions					
7 Jurisdictional Sum of 12 monthly CP demand (MW)		71,700	24,000	35,700	12,000
8 Jurisdictional Annual Energy (MWh)		41,962,500	14,000,000	20,962,500	7,000,000
9					
10 Special Contract Customer Revenue and Load - Non Interruptible Service					
11 Special Contract Customer Revenue	\$	20,000,000		\$ 20,000,000	
12 Special Contract Customer Sum of 12 CPs (MW) (Included in line 2)		900	-	900	-
13 Special Contract Annual Energy (MWh) (Included in line 3)		500,000	-	500,000	-
14					
15 Special Contract Customer Revenue and Load - With Interruptible Service (75 MW X 500 Hours of Interruption)					
16 Tariff Equivalent Revenue	\$	20,000,000		\$ 20,000,000	
17 Ancillary Service Discount for 75 MW X 500 Hours of Economic Curtailment				\$ (4,000,000)	
18 Net Cost to Special Contract Customer	\$	16,000,000		\$ 16,000,000	
19 Special Contract Sum of 12 CP- Reflecting Actual Interruptions (MW) (Included in line 7)		600	-	600	-
20 Special Contract Annual Energy- Reflecting Actual Interruptions (MWh) (Included in line 8)		462,500	-	462,500	-
21					
22 System Cost Savings from Interruption		\$4,000,000			
23					
24 <u>Allocation Factors</u>					
25 No Interruptible Service					
26 SE factor (Calculated from line 4)	SE1	100.00%	33.33%	50.00%	16.67%
27 SC factor (Calculated from line 3)	SC1	100.00%	33.33%	50.00%	16.67%
28 SG factor (line 27*75% + line 26*25%)	SG1	100.00%	33.33%	50.00%	16.67%
29					
30 With Interruptible Service (Reflecting Actual Physical Interruptions)					
31 SE factor (Calculated from line 8)	SE2	100.00%	33.36%	49.96%	16.68%
32 SC factor (Calculated from line 7)	SC2	100.00%	33.47%	49.79%	16.74%
33 SG factor (line 32*75% + line 31*25%)	SG2	100.00%	33.45%	49.83%	16.72%
34					
35					
36					
37					
38 <u>Cost of Service</u>					
39 Energy Cost	SE1	\$ 500,000,000	\$ 166,666,667	\$ 250,000,000	\$ 83,333,333
40 Demand Related Costs	SG1	\$ 1,000,000,000	\$ 333,333,333	\$ 500,000,000	\$ 166,666,667
41 Sum of Cost		\$ 1,500,000,000	\$ 500,000,000	\$ 750,000,000	\$ 250,000,000
42					
43 <u>Revenues</u>					
44 Special Contract Revenue	Situs	\$ 20,000,000		\$ 20,000,000	
45 Revenues from all other customers	Situs	\$ 1,480,000,000	\$ 500,000,000	\$ 730,000,000	\$ 250,000,000
46					
47					
48					
49					
50 <u>Cost of Service</u>					
51 Energy Cost	SE1	\$ 498,000,000	\$ 166,000,000	\$ 249,000,000	\$ 83,000,000
52 Demand Related Costs	SG1	\$ 998,000,000	\$ 332,666,667	\$ 499,000,000	\$ 166,333,333
53 Ancillary Service Contract - Economic Curtailment (Demand)	SG1	\$ 2,000,000	\$ 666,667	\$ 1,000,000	\$ 333,333
54 Ancillary Service Contract - Economic Curtailment (Energy)	SE1	\$ 2,000,000	\$ 666,667	\$ 1,000,000	\$ 333,333
55 Sum of Cost		\$ 1,500,000,000	\$ 500,000,000	\$ 750,000,000	\$ 250,000,000
56					
57 <u>Revenues</u>					
58 Special Contract Revenue	Situs	\$ 20,000,000		\$ 20,000,000	
59 Revenues from all other customers	Situs	\$ 1,480,000,000	\$ 500,000,000	\$ 730,000,000	\$ 250,000,000

With Interruptible Service & Ancillary Service Contract

Application No. 22-05-____
Exhibit PAC/903
Witness: Steven R. McDougal

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

REDACTED

Direct Testimony of Steven R. McDougal

Labor Escalators

May 2022

THIS ATTACHMENT IS CONFIDENTIAL IN ITS
ENTIRETY AND IS PROVIDED UNDER SEPARATE
COVER

Application No. 22-05-____
Exhibit PAC/904
Witness: Steven R. McDougal

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

REDACTED

Direct Testimony of Steven R. McDougal

IHS Markit Escalator Indices

May 2022

THIS ATTACHMENT IS CONFIDENTIAL IN ITS
ENTIRETY AND IS PROVIDED UNDER SEPARATE
COVER

Application No. 22-05-____
Exhibit PAC/905
Witness: Steven R. McDougal

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

REDACTED

Direct Testimony of Steven R. McDougal

Incremental Decommissioning & Other Closure Costs Support

May 2022

THIS ATTACHMENT IS CONFIDENTIAL IN ITS
ENTIRETY AND IS PROVIDED UNDER SEPARATE
COVER

Application No. 22-05-____
Exhibit PAC/906
Witness: Steven R. McDougal

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

REDACTED

Direct Testimony of Steven R. McDougal
PacifiCorp's Property Tax Estimation Procedure

May 2022

THIS ATTACHMENT IS CONFIDENTIAL IN ITS
ENTIRETY AND IS PROVIDED UNDER SEPARATE
COVER

Application No. 22-05-____
Exhibit PAC/907-A
Witness: Steven R. McDougal

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

Direct Testimony of Steven R. McDougal

Five Year Trend Report by FERC Account – Non-Escalated Actual

May 2022

Exhibit No. PAC/907 – Part A

Five Year Trend Report by FERC Account

The Company is including in this exhibit a summary of the latest five years of Total Company data by FERC Account. This data has been compiled using non-escalated actual dollar figures. For escalated data using June 2021 dollars please refer to Confidential Exhibit No. PAC/907– Part B. Each report in this exhibit contains detail categorized by major FERC account using 2020 Protocol jurisdictional allocation factors.

The operating and maintenance section of this exhibit contains a breakout between the labor and non-labor components for years ended June 2017 through June 2021.

The rate base section contains year-end balances from year ended June 2017 to year ended June 2021.

PacifiCorp
Electric Operation Revenues
Figures in Actual Dollars

FERC Account	Primary Account	Description	Alloc	2017	2018	2019	2020	2021
4118	4118000	GAINS-DISP OF ALLOW	SE	(177)	(182)	(173)	(62)	(47)
4118 Total				(177)	(182)	(173)	(62)	(47)
421	4211000	GAIN DISPOS PROP	OR	53,929	44,942	714,689	(380,465)	510,749
			SG	(5,554)	0	(137,165)	(2,433,051)	0
			SO	(550,708)	(442,861)	(3,965,281)	813,476	(2,244,538)
			UT	(146,664)	0	(15,660)	(122,518)	0
			WA	0	0	(1,073)	0	0
	4211900	ASST SLS PRCDs-CLEAR	OTHER	0	0	0	0	0
	4212000	LOSS DISPOS PROP	CA	0	0	15,089	0	0
			OR	1,320	674	16,904	0	0
			SG	0	0	26,718	0	0
			SO	0	2,416	13,891	200,099	0
			UT	73,064	7,385	0	0	0
			WA	0	243	0	3,359	0
			WYP	18	3,217	179	1,279	0
			WYU	1,184	0	4,815	0	0
421 Total				(573,412)	(383,982)	(3,326,894)	(1,917,820)	(1,733,789)
440	4401000	RESIDENTIAL SALES	CA	47,777,516	48,164,040	46,059,434	40,298,665	49,794,059
			IDU	78,254,010	75,580,823	78,031,299	79,829,349	84,517,612
			OR	655,924,707	636,867,819	629,272,437	631,940,903	658,842,617
			OTHER	52,604,228	37,430,088	37,292,178	40,958,746	51,074,442
			UT	766,063,606	756,881,269	763,826,668	786,270,152	922,666,693
			WA	152,576,333	140,122,869	144,964,649	131,804,536	155,162,205
			WYP	103,602,471	97,383,976	96,977,063	97,781,552	97,306,555
			WYU	13,291,460	12,340,602	12,381,348	12,503,113	13,478,031
440 Total				1,870,094,331	1,804,771,485	1,808,805,075	1,821,387,017	2,032,842,216
442	4421000	COMMERCIAL SALES	CA	34,072,455	33,579,330	33,980,514	33,617,417	31,127,846
			IDU	43,983,640	43,718,082	43,456,852	43,635,721	45,851,013
			OR	466,849,823	469,162,132	475,815,879	469,435,031	497,169,975
			OTHER	39,255,042	28,910,916	30,799,952	31,063,799	35,560,458
			UT	722,636,120	722,197,429	740,314,971	719,183,346	814,336,850
			WA	121,026,900	120,969,588	120,853,068	106,485,257	126,007,711
			WYP	113,885,157	109,280,758	109,490,018	103,925,997	102,594,814
			WYU	11,265,006	11,645,238	10,901,612	10,514,959	10,753,450
	4422000	IND SLS/EXCL IRRIG	CA	6,239,603	6,080,993	6,357,617	6,260,836	5,653,555
			IDU	110,600,226	113,809,843	109,346,065	99,331,774	107,888,727
			OR	146,675,451	126,744,392	116,447,592	114,086,089	116,182,457
			OTHER	16,398,385	11,938,071	11,499,709	12,849,246	16,471,159
			UT	498,341,674	441,960,857	478,648,338	459,028,100	533,912,520
			WA	50,865,130	46,679,452	44,958,190	49,478,433	54,060,269
			WYP	340,500,980	328,160,244	345,749,920	328,828,493	303,808,367
			WYU	104,791,281	99,213,621	94,339,273	84,832,210	67,907,549
	4423000	INDUST SALES-IRRIG	CA	12,850,884	12,152,663	12,748,911	12,326,612	15,086,541
			IDU	61,778,763	57,168,308	52,365,689	54,163,533	68,479,256
			OR	34,305,503	28,612,573	35,021,883	20,344,934	30,337,548
			OTHER	3,761,634	2,950,363	3,298,103	3,077,789	3,573,301
			UT	19,697,382	19,104,336	18,520,854	16,547,076	27,221,497
			WA	14,685,821	13,579,599	14,530,618	12,993,109	14,810,707
			WYP	1,928,940	1,705,396	1,629,890	1,741,151	2,262,789
			WYU	453,159	503,951	516,069	524,345	666,329
442 Total				2,976,848,959	2,849,828,134	2,911,591,589	2,794,275,256	3,031,724,688
444	4441000	PUB ST/HWY LIGHT	CA	466,304	393,878	352,246	381,402	355,513
			IDU	527,910	504,621	522,303	509,486	529,569
			OR	5,947,159	6,392,929	5,969,307	5,845,179	5,806,526
			OTHER	462,001	342,305	363,089	331,575	298,737
			UT	8,886,556	8,351,304	8,032,901	7,226,218	7,497,877
			WA	1,310,618	1,387,671	1,242,677	801,439	697,239
			WYP	1,725,306	1,658,862	1,572,103	1,394,568	1,529,625
			WYU	362,483	341,530	350,074	287,799	350,260
444 Total				19,688,337	19,373,100	18,404,701	16,777,665	17,065,345
445	4451000	OTHER SALES PUBLIC	OTHER	542,422	0	0	0	0
			UT	15,103,132	0	0	0	0
445 Total				15,645,554	0	0	0	0
447	4471000	ON-SYS WHOLE-FIRM	FERC	1,022,176	13,981,292	14,080,330	13,984,994	12,375,853
			OR	575,333	215,665	0	0	0
			UT	0	(77,430)	(78,623)	(66,346)	(60,037)
	4471300	POST MERGER FIRM	SG	28,951,882	16,942,396	14,222,556	10,932,963	7,377,260
	4471400	S/T FIRM WHOLESale	SG	147,549,209	184,688,867	217,300,017	130,967,544	181,225,551
	4472000	SLS FOR RESL-SURP	SG	2,774,510	16,318,171	(14,213,504)	(5,987,631)	(324,309)
	4475000	OFF-SYS - NON FIRM	SE	0	0	(616)	(5,545,340)	(3,707,443)

PacifiCorp
Electric Operation Revenues
Figures in Actual Dollars

FERC Account	Primary Account	Description	Alloc	2017	2018	2019	2020	2021
	4476100	BOOKOUTS NETTED-GAIN	SG	14,737,853	8,321,978	12,235,746	9,400,118	15,241,983
	4476200	TRADING NETTED-GAINS	SG	17,854	134,863	305,287	215,813	62,225
	4479000	TRANS SRVC	FERC	78,791	79,720	82,889	94,903	124,586
447 Total				195,707,608	240,605,522	243,934,081	153,997,018	212,315,668
449	4491800	PRV RTE RFDS-RESLE	SG	0	0	0	0	(3,239,918)
449 Total				0	0	0	0	(3,239,918)
450	4501000	FORF DISC/INT-RES	CA	210,926	227,538	183,222	114,521	(358)
			IDU	234,836	232,113	209,806	243,320	285,620
			OR	3,312,163	3,557,621	3,120,821	2,020,259	(8,415)
			UT	2,475,410	2,420,933	2,387,271	2,495,090	3,695,559
			WA	650,936	621,948	562,541	383,782	(2,253)
			WYP	425,216	418,439	407,050	447,616	633,012
			WYU	48,775	46,322	45,933	53,021	69,135
	4502000	FORF DISC/INT-COMM	CA	49,100	50,340	48,331	34,275	(223)
			IDU	40,380	34,085	30,043	31,463	31,664
			OR	670,626	780,067	809,193	538,064	(1,616)
			UT	575,778	631,250	667,309	796,165	940,428
			WA	126,180	124,517	148,521	91,803	(415)
			WYP	110,526	104,501	109,762	110,691	123,790
			WYU	10,835	9,162	11,047	19,898	17,318
	4503000	FORF DISC/INT-IND	CA	32,812	21,397	26,236	24,190	0
			IDU	234,873	224,985	98,170	93,151	136,472
			OR	252,329	214,487	270,219	222,326	(54)
			UT	233,573	295,214	205,742	247,341	322,520
			WA	33,548	39,231	27,549	30,357	(249)
			WYP	50,436	46,063	35,276	59,464	70,920
			WYU	7,606	3,904	9,254	196,548	171,002
	4504000	GOVT MUNI/ALL OTH	CA	(63)	118	1,567	(575)	0
			IDU	3,018	2,646	2,904	3,293	5,621
			OR	11,803	18,237	42,489	33,033	(9,412)
			UT	72,269	59,218	130,182	59,671	116,138
			WA	2,833	54	3,789	1,018	0
			WYP	2,173	3,571	(4,961)	2,540	3,526
			WYU	(1,169)	4	114	24	237
450 Total				9,877,726	10,187,964	9,589,380	8,352,349	6,599,968
451	4511000	ACCOUNT SERV CHG	CA	29,197	28,588	211,668	492,424	431,274
			IDU	77,800	78,740	81,265	70,595	86,590
			OR	689,490	896,722	2,114,789	2,229,100	1,148,567
			UT	3,168,695	3,292,988	3,156,518	3,190,896	3,866,913
			WA	128,145	150,110	120,869	120,344	84,644
			WYP	191,382	181,930	179,037	161,806	167,881
			WYU	15,170	15,406	17,270	13,382	13,712
	4511500	CUSTOMER BILL CR	CA	0	0	0	0	(1,346)
			IDU	0	0	0	0	(3,996)
			OR	0	0	0	0	(31,857)
			UT	0	0	0	0	(52,673)
			WA	0	0	0	0	(5,789)
			WYP	0	0	0	0	(5,103)
			WYU	0	0	0	0	(782)
	4512000	TAMPER/RECONNECT	CA	900	750	1,575	375	225
			IDU	278	612	407	75	0
			OR	17,250	10,517	8,683	3,339	4,350
			SO	6,436	2,847	4,207	743	460
			UT	10,884	7,486	4,402	1,592	525
			WA	2,625	1,875	1,725	941	375
			WYP	1,083	428	354	1,265	418
			WYU	150	0	75	75	0
	4513000	OTHER	CA	0	16,572	71,658	4,066	49,790
			IDU	82,942	2,980	1,224	20,963	39,283
			OR	405,779	555,765	338,263	337,758	424,916
			SO	10,867	1,593	30,725	5,297	52,366
			UT	637,911	559,461	769,166	1,077,121	1,377,227
			WA	45,890	46,322	37,463	34,105	419,604
			WYP	92,570	22,556	93,094	56,737	185,356
			WYU	5,073	5,069	5,003	11,416	9,995
	4514100	ENERGY FINANSWER	UT	2,272	1,674	955	404	12
	4514400	ENGY FINANSWER LGHT	CA	1	0	0	0	0
			WA	3	0	0	0	0
451 Total				5,622,793	5,880,992	7,250,396	7,834,818	8,262,937
453	4530000	SLS WATER & W PWR	SG	52,498	59,916	58,210	(4,552)	7,350

PacifiCorp
Electric Operation Revenues
Figures in Actual Dollars

FERC Account	Primary Account	Description	Alloc	2017	2018	2019	2020	2021
453 Total				52,498	59,916	58,210	(4,552)	7,350
454	4541000	RENTS - COMMON	CA	518,185	522,803	561,581	562,768	532,140
			IDU	168,852	172,006	174,641	185,453	170,068
			OR	3,585,055	3,690,330	3,723,611	4,240,444	4,606,685
			SG	2,475,849	2,521,494	2,534,486	1,496,543	1,503,845
			SO	3,059,285	1,715,642	1,699,096	3,609,269	3,142,114
			UT	5,721,640	4,240,612	3,933,298	3,581,952	3,639,850
			WA	784,727	848,493	728,891	811,721	904,062
			WYP	355,726	360,763	371,905	385,359	364,970
			WYU	18,313	18,311	18,316	18,313	18,292
	4542000	RENTS - NON COMMON	SG	803	22,876	13,648	0	0
			SO	25	25	850	0	0
			UT	3,600	3,000	1,200	(1,500)	0
	4543000	MCI FOGWIRE REVENUES	SG	3,343,584	3,345,564	3,349,307	3,352,488	3,354,820
	4545000	VERT BRIDGE REVENUES	SG	0	0	3,000	3,000	9,000
454 Total				20,035,644	17,461,920	17,113,829	18,245,809	18,245,846
456	4561100	Other Wheeling Rev	SG	27,030,657	21,719,919	15,714,679	16,431,140	18,064,989
	4561910	S/T FIRM WHEEL REV	SG	1,004,362	2,123,451	3,723,786	1,628,516	3,177,087
	4561920	L/T FIRM WHEEL REV	SG	67,296,746	73,157,866	77,385,812	81,596,160	86,548,214
	4561930	NON-FIRM WHEEL REV	SE	12,112,624	13,103,772	17,028,845	12,368,767	26,523,928
	4561990	TRANSMN REV REFUND	SG	3,678,151	6,416,058	1,458,811	(4,361,468)	(4,553,229)
	4562100	USE OF FACIL REV	SG	19,871	21,573	22,044	9,109	19,037
	4562300	MISC OTHER REV	CA	(196)	0	0	0	0
			OR	(1)	0	0	0	0
			OTHER	0	0	0	0	0
			SG	19,261,800	20,883,994	18,019,422	18,927,844	25,219,992
			UT	23,976	24,000	24,000	24,000	16,000
			WA	(52,189)	(52,188)	(52,188)	(52,188)	(30,473)
			WYP	309,928	288,399	186,463	132,320	113,439
			WYU	0	0	0	0	6
	4562310	EIM - MISCELLANEOUS	SG	25,900	18,460	14,745	15,476	14,716
	4562400	M&S INVENTORY SALES	CN	924	0	0	0	0
			IDU	0	723	0	0	0
			OR	0	4,570	2	0	0
			SG	1,516	750	2,287	539	3,896
			SO	2,309,557	3,062,278	4,091,872	5,652,511	(2,863,076)
			UT	185,289	89,927	47,416	231,250	3,319,456
			WA	0	426	0	0	0
			WYP	0	3,014	390	0	75,334
	4562500	M&S INV COST OF SALE	UT	(2,475,657)	(2,960,418)	(4,535,683)	(4,598,440)	(520,799)
	4562700	RNW ENRGY CRDT SALES	OTHER	(9,686,271)	776,128	(913,255)	(1,313,436)	3,563,256
			SG	4,955,946	3,713,482	3,636,786	3,190,044	6,294,758
	4562800	CA GHG Emission Allo	OTHER	9,673,135	8,838,648	11,207,352	15,169,844	7,298,738
	4563500	Oth Elec Rev-Def Trn	OR	(6,391,387)	(4,032,676)	(4,012,254)	1,448,789	25,801,096
456 Total				129,284,683	147,202,154	143,051,333	146,500,776	198,086,365
Grand Total				5,242,284,544	5,094,987,024	5,156,471,527	4,965,448,274	5,520,176,631

PacificCorp
Operating & Maintenance Expense
Figures in Actual Dollars

FERC	Alloc	2017	2018	2019	2020	2021										
		Total O&M	Labor	Non-Labor	Total O&M	Labor	Non-Labor	Total O&M	Labor	Non-Labor	Total O&M	Labor	Non-Labor			
500	SG	21,176,429	13,452,593	7,723,836	17,046,418	12,982,844	4,063,574	18,059,545	13,461,410	4,598,134	17,052,062	13,213,036	3,839,026	14,950,290	13,632,623	1,317,666
500	Total	21,176,429	13,452,593	7,723,836	17,046,418	12,982,844	4,063,574	18,059,545	13,461,410	4,598,134	17,052,062	13,213,036	3,839,026	14,950,290	13,632,623	1,317,666
501	CA	(344,725)	0	(344,725)	(344,725)	0	(344,725)	(166,735)	0	(166,735)	0	0	0	0	0	0
501	IDU	4,452	0	4,452	(62,404)	0	(62,404)	104,388	0	104,388	(46,073)	0	(46,073)	1,321,694	0	1,321,694
501	OR	559,745	0	559,745	559,389	0	559,389	1,881,937	0	1,881,937	0	0	0	4,921,418	0	4,921,418
501	SE	819,111,852	0	819,111,852	807,050,811	0	807,050,811	784,987,572	0	784,987,572	676,163,293	0	676,163,293	685,428,829	0	685,428,829
501	WA	(1,546,203)	0	(1,546,203)	(1,546,203)	0	(1,546,203)	(747,862)	0	(747,862)	0	0	0	0	0	0
501	WYP	(1,044,563)	0	(1,044,563)	(1,230,545)	0	(1,230,545)	1,072,911	0	1,072,911	934,422	0	934,422	101,258	0	101,258
501	Total	816,740,558	0	816,740,558	804,426,323	0	804,426,323	787,132,210	0	787,132,210	677,051,642	0	677,051,642	691,773,198	0	691,773,198
502	SG	70,353,516	17,847,048	52,506,467	83,501,939	18,451,716	65,050,223	82,248,103	19,112,019	63,136,084	71,544,535	20,364,863	51,179,672	80,122,178	19,155,571	60,966,607
502	Total	70,353,516	17,847,048	52,506,467	83,501,939	18,451,716	65,050,223	82,248,103	19,112,019	63,136,084	71,544,535	20,364,863	51,179,672	80,122,178	19,155,571	60,966,607
503	SE	4,625,504	121,759	4,503,745	4,863,550	152,927	4,710,623	4,570,678	111,639	4,459,039	6,723,415	135,470	6,587,945	5,119,912	89,493	5,030,419
503	Total	4,625,504	121,759	4,503,745	4,863,550	152,927	4,710,623	4,570,678	111,639	4,459,039	6,723,415	135,470	6,587,945	5,119,912	89,493	5,030,419
505	SG	1,089,296	589	1,088,706	1,509,332	2,812	1,506,520	1,566,982	2,437	1,564,545	1,532,444	43,594	1,488,850	1,172,856	66,888	1,105,969
505	Total	1,089,296	589	1,088,706	1,509,332	2,812	1,506,520	1,566,982	2,437	1,564,545	1,532,444	43,594	1,488,850	1,172,856	66,888	1,105,969
506	SG	14,557,753	32,753,797	(18,196,044)	10,698,166	34,147,357	(23,449,191)	29,247,857	28,786,463	461,394	30,044,202	31,418,805	(1,374,602)	58,826,103	30,372,547	28,453,556
506	Total	14,557,753	32,753,797	(18,196,044)	10,698,166	34,147,357	(23,449,191)	29,247,857	28,786,463	461,394	30,044,202	31,418,805	(1,374,602)	58,826,103	30,372,547	28,453,556
507	SG	458,365	0	458,365	549,075	0	549,075	515,835	0	515,835	465,116	0	465,116	466,896	0	466,896
507	Total	458,365	0	458,365	549,075	0	549,075	515,835	0	515,835	465,116	0	465,116	466,896	0	466,896
510	SG	8,638,124	4,210,108	4,428,016	7,615,483	3,887,439	3,728,044	8,090,366	3,748,990	4,341,376	7,424,411	3,584,952	3,839,459	7,054,305	4,534,192	2,520,113
510	Total	8,638,124	4,210,108	4,428,016	7,615,483	3,887,439	3,728,044	8,090,366	3,748,990	4,341,376	7,424,411	3,584,952	3,839,459	7,054,305	4,534,192	2,520,113
511	SG	31,730,996	8,513,647	23,217,350	28,478,455	7,856,550	20,621,905	26,789,817	8,727,910	18,061,908	30,565,857	9,027,134	21,538,723	24,561,081	8,134,447	16,426,634
511	Total	31,730,996	8,513,647	23,217,350	28,478,455	7,856,550	20,621,905	26,789,817	8,727,910	18,061,908	30,565,857	9,027,134	21,538,723	24,561,081	8,134,447	16,426,634
512	SG	96,425,017	27,041,020	69,383,997	84,000,590	25,854,047	58,146,543	95,499,093	27,458,737	68,040,356	81,258,012	24,292,121	56,965,891	69,662,164	23,354,332	46,307,832
512	Total	96,425,017	27,041,020	69,383,997	84,000,590	25,854,047	58,146,543	95,499,093	27,458,737	68,040,356	81,258,012	24,292,121	56,965,891	69,662,164	23,354,332	46,307,832
513	SG	32,679,768	10,605,668	22,074,100	38,002,006	10,148,347	27,853,659	35,880,333	12,399,234	23,481,100	34,289,787	11,198,837	23,090,950	31,394,160	10,913,109	20,481,051
513	Total	32,679,768	10,605,668	22,074,100	38,002,006	10,148,347	27,853,659	35,880,333	12,399,234	23,481,100	34,289,787	11,198,837	23,090,950	31,394,160	10,913,109	20,481,051
514	SG	10,975,432	2,095,790	8,879,642	11,455,413	2,057,865	9,397,548	10,365,764	2,495,258	7,870,506	8,712,010	2,156,609	6,553,401	12,042,162	2,241,529	9,800,633
514	Total	10,975,432	2,095,790	8,879,642	11,455,413	2,057,865	9,397,548	10,365,764	2,495,258	7,870,506	8,712,010	2,156,609	6,553,401	12,042,162	2,241,529	9,800,633
535	SG-P	697,157	3,510,114	3,477,043	7,105,188	2,398,182	4,706,006	7,989,309	4,682,667	3,306,642	8,391,168	5,156,503	3,234,663	9,461,569	5,273,065	4,188,504
535	SG-U	1,440,691	1,378,918	(98,227)	1,428,881	1,349,452	79,429	823,116	1,660,557	(837,441)	1,577,779	3,826,711	(2,248,931)	1,637,780	3,351,104	(1,713,324)
535	Total	8,427,848	5,889,032	2,538,815	8,534,069	3,748,634	4,785,435	8,812,425	6,343,224	2,469,201	9,968,947	8,983,216	985,732	11,099,349	8,624,169	2,475,180
536	SG-P	64,900	48,912	15,988	101,110	45,127	55,984	39,247	32,637	6,609	43,244	31,202	12,042	294,395	65,898	228,496
536	Total	64,900	48,912	15,988	101,110	45,127	55,984	39,247	32,637	6,609	43,244	31,202	12,042	294,395	65,898	228,496
537	SG-P	4,014,784	674,137	3,340,647	3,541,148	701,010	2,840,138	4,073,258	662,490	3,410,768	4,290,494	587,644	3,702,851	4,157,768	510,636	3,647,132
537	SG-U	383,891	71,413	312,478	303,371	40,181	263,189	368,745	58,994	309,751	350,116	24,492	325,624	317,694	28,114	289,580
537	Total	4,398,675	745,550	3,653,125	3,844,519	741,191	3,103,327	4,442,003	721,484	3,720,519	4,640,610	612,136	4,028,474	4,475,462	538,750	3,936,712
539	SG-P	12,377,112	6,040,901	6,336,211	11,103,749	7,038,107	4,064,642	12,329,908	6,828,153	5,501,473	13,170,482	6,930,023	6,240,458	11,778,612	6,399,545	5,379,064
539	SG-U	6,235,110	4,409,160	2,151,950	7,197,015	4,374,044	2,822,970	7,227,447	5,080,514	2,141,933	7,866,084	5,180,398	2,685,686	6,544,109	4,965,120	1,578,989
539	Total	18,612,222	10,450,061	8,488,161	18,300,764	11,412,151	6,887,613	19,557,356	11,908,667	7,643,406	21,036,566	12,110,421	8,926,144	18,322,722	11,364,665	6,958,053
540	SG-P	1,532,219	678	1,531,540	1,580,438	1,686	1,578,752	1,260,371	512	1,259,858	1,671,129	0	1,671,129	1,430,079	0	1,430,079
540	SG-U	62,191	0	62,191	98,293	0	98,293	53,740	0	53,740	57,338	0	57,338	63,838	0	63,838
540	Total	1,594,410	678	1,593,731	1,678,731	1,686	1,677,045	1,314,111	512	1,313,598	1,728,467	0	1,728,467	1,493,917	0	1,493,917
541	SG-P	388	0	388	389	0	389	470	73	396	394	0	394	384	0	384
541	Total	388	0	388	389	0	389	470	73	396	394	0	394	384	0	384
542	SG-P	707,774	375,170	332,604	820,852	583,190	237,662	487,433	295,994	191,439	691,955	267,293	424,661	742,250	327,201	415,048
542	SG-U	57,876	36,399	21,478	40,038	31,468	8,570	26,209	13,861	12,348	42,916	6,668	36,250	72,934	46,799	26,135
542	Total	765,651	411,569	354,082	860,890	614,657	246,232	513,642	309,855	203,787	734,871	273,961	431,920	815,184	374,000	441,184
543	SG-P	3,127,355	768,583	2,358,771	1,098,802	619,353	479,450	941,650	470,039	471,611	1,201,347	372,845	828,501	693,668	318,638	375,030
543	SG-U	580,643	397,596	188,047	523,421	389,351	134,070	629,929	381,043	248,887	466,280	202,225	264,055	354,924	144,486	210,439
543	Total	3,707,998	1,166,179	2,546,818	1,622,223	1,008,703	613,520	1,571,575	851,081	720,498	1,667,627	575,070	1,092,556	1,048,592	463,124	585,468
544	SG-P	1,967,499	1,698,621	268,878	1,720,705	1,446,041	274,663	1,071,465	1,250,668	450,779	1,481,916	848,077	633,839	1,627,801	944,095	683,706
544	SG-U	603,277	431,067	172,210	371,172	303,056	68,017	292,333	217,636	74,697	334,387	173,328	161,060	250,736	173,217	77,519
544	Total	2,570,776	2,129,688	441,088	2,091,877	1,749,197	342,680	1,363,800	1,468,322	525,476	1,816,304	1,021,405	794,899	1,878,637	1,117,312	762,226
545	SG	0	0	0	0	0	0	0	0	0	0	0	0	33,000	0	33,000
545	SG-P	2,292,441	804,778	1,487,663	3,085,895	1,030,450	2,055,445	3,365,693	972,521	2,393,172	3,893,211	753,083	3,140,128	3,005,661	960,823	2,044,838
545	SG-U	646,292	128,764	517,528	771,043	143,046	627,997	706,408	103,342	603,066	671,747	106,119	565,628	836,709	197,353	639,356
545	Total	2,938,733	933,542	2,005,191	3,866,938	1,173,496	2,683,442	4,072,101	1,075,863	2,996,238	4,564,958	859,202	3,705,756	3,842,370	1,158,176	35,684,194
546	SG	335,152	7,247	327,905	314,560	12,424	302,137	280,415	(121,280)							

PacificCorp
Operating & Maintenance Expense
Figures in Actual Dollars

FERC	Alloc	2017	2018	2019	2020	2021										
		Total O&M	Labor	Non-Labor	Total O&M	Labor	Non-Labor	Total O&M	Labor	Non-Labor	Total O&M	Labor	Non-Labor			
580	OR	280,488	232,216	57,272	823,474	917,018	(93,544)	308,795	258,359	50,436	438,827	276,696	162,131	430,541	319,311	111,230
580	SNPD	7,456,815	7,100,389	356,464	8,146,334	6,918,865	1,227,469	7,995,339	7,125,836	869,503	7,276,570	3,248,710	4,027,860	8,121,601	7,549,492	572,109
580	UT	623,145	551,958	71,186	413,762	359,684	54,078	424,059	374,658	49,401	290,812	191,998	98,814	84,712	57,344	27,368
580	WA	144,432	117,562	26,870	144,827	107,003	37,824	132,983	101,964	31,019	97,356	51,651	45,705	321,680	335,385	(13,705)
580	WYP	107,785	110,270	(2,485)	114,814	111,441	3,373	105,395	93,887	11,508	105,026	109,430	(4,404)	80,912	86,611	(5,699)
580	Total	8,687,158	8,107,451	579,706	9,777,821	8,496,235	1,279,587	9,044,698	7,955,906	1,088,792	8,649,917	3,906,323	4,743,595	9,816,048	8,391,615	1,424,433
581	IDU	0	0	0	0	200	0	0	0	0	0	0	0	0	0	0
581	SNPD	11,079,649	10,842,815	236,834	10,915,391	10,832,728	82,663	12,174,853	12,379,980	(205,127)	12,292,248	12,312,337	(20,089)	12,715,437	12,876,362	(160,925)
581	Total	11,079,649	10,842,815	236,834	10,915,391	10,832,728	82,662	12,174,853	12,379,980	(205,127)	12,292,248	12,312,337	(20,089)	12,715,437	12,876,362	(160,925)
582	CA	54,258	6,609	47,649	60,313	34,677	25,636	76,394	32,559	43,835	40,137	18,969	21,168	104,284	32,613	71,672
582	IDU	382,241	183,578	198,663	208,109	106,678	101,431	594,939	398,191	196,748	510,131	287,589	222,542	213,634	110,031	103,603
582	OR	962,999	280,534	682,465	947,278	265,261	682,017	1,050,441	340,494	709,947	1,139,179	379,388	759,792	1,104,470	316,930	787,540
582	SNPD	9,290	7,227	2,063	7,241	7,221	5,020	3,667	3,277	390	790	165	625	17,180	979	16,201
582	UT	1,959,247	963,279	995,968	1,531,775	705,132	826,643	1,946,005	970,520	975,485	2,111,251	1,057,860	1,053,391	1,817,995	757,951	1,060,043
582	WA	285,810	134,360	151,450	286,327	83,878	202,448	297,259	98,366	198,893	251,938	74,801	177,137	376,159	255,641	193,126
582	WYP	787,508	391,882	395,626	639,928	405,152	234,777	709,663	436,380	273,283	862,121	544,359	317,761	701,956	390,342	311,614
582	Total	4,441,351	1,967,469	2,473,883	3,680,971	1,602,999	2,077,972	4,678,369	2,279,788	2,398,581	4,915,647	2,363,131	2,552,417	4,252,256	1,708,457	2,543,798
583	CA	135,767	106,915	28,851	230,512	181,567	48,945	243,961	196,788	47,173	324,763	437,936	(113,173)	381,378	636,751	(255,373)
583	IDU	353,461	271,145	84,316	379,198	283,466	95,732	358,652	260,045	116,790	358,652	288,385	70,267	277,686	217,551	60,135
583	OR	1,525,658	1,151,014	374,645	1,695,361	1,313,685	381,675	1,649,556	1,304,513	345,043	1,589,597	1,224,796	364,801	1,780,369	1,323,385	456,983
583	SNPD	163	156	7	0	0	0	163	165	(2)	245	247	(3)	166	163	3
583	UT	4,823,604	3,501,087	1,322,517	5,480,257	3,860,514	1,619,743	5,928,360	4,336,793	1,591,567	7,110,839	4,869,593	2,241,246	6,147,481	4,466,428	1,681,053
583	WA	258,009	202,383	55,626	316,203	244,422	71,781	321,837	184,683	137,154	316,503	250,085	66,418	323,685	256,645	67,040
583	WYP	262,069	170,289	91,780	357,131	219,729	137,402	516,399	349,085	167,314	541,082	303,815	237,267	376,159	255,611	120,549
583	WYU	140,521	80,435	60,086	75,275	55,990	19,286	139,310	104,858	34,452	120,173	88,917	31,256	74,298	58,617	15,681
583	Total	7,501,252	5,483,424	2,017,829	8,533,937	6,159,473	2,374,464	9,086,420	6,736,930	2,349,490	10,361,853	7,463,775	2,898,079	9,361,221	7,214,950	2,146,271
584	OR	276	0	276	243	0	243	483	0	483	490	0	490	417	0	417
584	SNPD	(19,683)	0	(19,683)	0	0	0	0	0	0	0	0	0	0	0	0
584	UT	461	0	461	743	0	743	1,179	0	1,179	0	0	0	0	0	0
584	WYP	124	0	124	24	0	24	84	0	84	0	0	0	0	0	0
584	Total	(18,822)	0	(18,822)	1,009	0	1,009	1,746	0	1,746	490	0	490	417	0	417
585	SNPD	210,528	208,259	2,268	217,264	217,873	(609)	212,694	208,034	4,660	232,957	213,067	19,890	323,751	249,361	74,390
585	Total	210,528	208,259	2,268	217,264	217,873	(609)	212,694	208,034	4,660	232,957	213,067	19,890	323,751	249,361	74,390
586	CA	227,560	175,762	51,798	83,256	113,755	(30,499)	82,499	66,432	16,067	102,548	82,455	20,093	101,200	82,097	19,103
586	IDU	437,289	350,074	87,215	237,369	192,958	44,410	195,413	161,401	34,012	167,727	134,768	32,958	171,776	139,542	32,234
586	OR	1,580,704	1,239,034	341,669	727,301	866,326	(139,026)	741,264	579,652	161,612	1,082,136	865,908	216,228	1,272,828	1,027,193	245,634
586	SNPD	3,658	630	3,029	14,294	0	14,294	0	0	0	25,031	0	25,031	0	0	0
586	UT	1,827,507	1,447,952	379,555	1,235,657	986,501	249,156	844,473	700,794	143,679	745,744	598,958	146,786	502,118	405,264	96,854
586	WA	475,700	369,955	105,745	317,395	313,707	3,688	307,693	244,361	63,332	370,507	297,130	73,377	370,507	297,130	73,377
586	WYP	787,137	621,056	166,080	459,635	368,561	91,074	346,197	285,093	61,104	359,046	283,323	75,722	250,686	201,095	49,590
586	WYU	183,591	144,339	39,251	115,267	93,455	21,813	108,349	89,734	18,614	87,591	70,003	17,588	81,410	66,447	14,962
586	Total	5,623,146	4,349,303	1,273,843	3,149,732	2,935,353	214,378	2,624,679	2,131,665	493,014	2,877,516	2,279,777	597,739	2,750,524	2,216,769	533,755
587	CA	503,612	392,874	110,738	545,468	427,011	118,457	595,685	472,414	123,271	603,231	484,467	118,764	556,637	438,562	118,075
587	IDU	956,855	758,417	198,438	1,034,822	823,147	211,674	861,601	710,539	151,062	945,903	750,369	195,534	837,927	681,114	156,814
587	OR	5,150,200	3,951,800	1,198,400	4,901,852	3,746,716	1,155,136	5,498,261	4,306,255	1,192,006	6,510,294	5,126,675	1,383,619	6,350,268	5,038,483	1,311,786
587	UT	4,982,249	3,810,598	1,171,651	4,552,104	3,502,510	1,049,594	5,952,088	3,994,768	1,972,320	5,952,309	4,447,098	1,505,211	6,074,672	4,431,429	1,643,243
587	WA	1,023,085	789,281	233,804	1,192,507	908,972	283,535	1,297,988	1,021,229	276,760	1,204,549	935,650	268,898	1,362,123	1,065,097	297,026
587	WYP	919,988	684,897	235,092	1,044,171	795,911	248,260	1,119,472	867,257	252,215	1,263,474	894,409	369,065	1,257,479	963,538	293,941
587	WYU	88,392	67,474	20,918	106,028	81,567	24,461	136,525	105,851	30,673	90,336	69,259	21,077	114,804	92,288	22,516
587	Total	13,624,831	10,455,340	3,169,490	13,376,950	10,285,834	3,091,116	14,776,621	11,478,314	3,298,307	16,668,096	12,707,926	3,960,170	16,553,911	12,710,511	3,843,400
588	CA	22,038	13,157	8,881	27,028	13,856	13,172	31,972	18,519	13,453	(11,047)	20,780	(31,827)	(89,604)	(17,937)	(71,667)
588	IDU	24,958	(2,265)	27,222	(9,284)	(4,487)	(4,797)	(14,976)	(3,752)	(11,223)	(13,835)	(1,581)	(12,254)	2,642	(8,402)	11,044
588	OR	74,186	31,336	42,850	(187,169)	(22,070)	(165,098)	78,056	16,192	61,865	17,883	(33,008)	50,891	(115,145)	(69,351)	(45,794)
588	SNPD	1,614,103	3,807,159	(2,193,055)	1,009,884	2,895,103	(1,885,220)	871,343	2,942,138	(2,070,795)	435,336	2,831,692	(2,396,356)	662,605	2,544,950	(1,882,346)
588	UT	1,984,562	(121,448)	2,106,010	582,724	(9,231)	675,935	(74,727)	(9,1697)	16,970	(160,383)	(63,788)	(96,595)	692,769	247,754	445,015
588	WA	(78,654)	(11,223)	(19,088)	(83,126)	(4,246)	(28,880)	(16,076)	(2,896)	(13,180)	(7,132)	1,616	(11,740)	(13,965)	(7,200)	(9,165)
588	WYP	81,099	(11,728)	(6,381)	(2,487)	36,125	(38,612)	(112,736)	2,419	(115,154)	(109,477)	8,825	(118,302)	17,798	(365)	18,163
588	WYU	(52,265)	(38,351)	(13,914)	(66,131)	(41,707)	(24,424)	(75,456)	(41,930)	(33,526)	(117,506)	(51,017)	(66,489)	(91,445)	(53,280)	(38,165)
588	Total	3,651,609	3,699,083	(47,474)	1,321,440	2,780,263	(1,458,823)	687,402	2,838,993	(2,151,591)	33,848	2,716,520	(2,682,672)	1,077,654	2,650,569	(1,572,915)
589	CA	99,390	7,574	91,817	64,196	5,711	58,486	59,710	8,786	50,925	96,432	23,103	73,329	86,154	20,049	66,105
589	IDU	29,281	8,979	20,302	43,417	15,933	27,484	39,337	11,232	28,105	28,647	11,539	17,108	49,271	14,424	34,846
589	OR	1,755,691	66,532	1,689,158	1,498,323	56,863	1,441,460	1,590,360	81,164	1,509,196	1,770,849	86,822	1,684,027	1,872,042	114,722	1,757,320
589	SNPD	7,053	0	7,053	8,501	0	8,501	12,973	0	12,973	14,981	0	14,981	25,331	0	25,331
589	UT	72,777	247,477	174,700	79,560	269,853										

PacificCorp
Operating & Maintenance Expense
Figures in Actual Dollars

FERC	Alloc	2017			2018			2019			2020			2021		
		Total O&M	Labor	Non-Labor	Total O&M	Labor	Non-Labor	Total O&M	Labor	Non-Labor	Total O&M	Labor	Non-Labor	Total O&M	Labor	Non-Labor
597	CA	7,536	5,890	1,646	12,764	10,025	2,740	20,473	16,483	3,990	18,145	14,567	3,578	15,995	12,800	3,195
597	IDU	51,977	41,860	10,117	26,492	21,545	4,946	40,276	33,478	6,798	43,126	34,702	8,423	33,506	27,373	6,133
597	OR	148,647	114,743	33,904	116,319	84,869	31,450	258,545	200,267	58,278	239,028	182,470	56,558	214,424	173,588	40,837
597	SNPD	(377,796)	(192,094)	(185,703)	(407,999)	(271,459)	(138,541)	(265,353)	(231,006)	(34,346)	(35,199)	(147,427)	112,228	26,553	(70,295)	96,848
597	UT	228,633	140,656	87,976	276,033	211,915	64,118	240,304	188,362	51,942	234,809	175,612	59,197	356,418	262,165	94,253
597	WA	21,638	13,827	7,811	20,665	18,656	2,009	32,050	25,868	6,182	35,843	28,681	7,162	36,090	21,109	4,981
597	WYP	24,935	19,710	5,225	28,846	23,453	5,393	35,805	29,749	6,056	30,502	23,772	6,730	22,013	17,829	4,184
597	WYU	9,517	7,676	1,841	14,299	11,629	2,670	14,282	11,854	2,427	22,467	18,111	4,355	22,926	18,826	4,099
597	Total	115,077	152,269	(37,192)	85,418	110,633	(25,215)	376,382	275,055	101,327	588,721	330,489	258,232	717,925	463,396	254,529
598	CA	42,865	4,169	38,696	28,275	6,903	21,372	68,513	7,656	60,857	42,391	9,035	33,357	100,384	5,497	94,887
598	IDU	45,096	0	45,096	87,557	0	87,557	82,522	0	82,522	49,504	0	49,504	186,992	0	186,992
598	OR	208,206	63,021	145,185	159,073	40,272	118,801	619,578	42,966	576,612	853,459	39,425	814,034	(249,709)	23,466	(273,176)
598	SNPD	6,397,012	1,949,716	4,447,296	8,023,003	2,439,088	5,583,914	5,648,503	1,457,878	4,190,625	(9,863,583)	(16,344,526)	6,480,944	4,553,196	(1,572,321)	6,125,517
598	UT	750,104	526	749,578	679,174	723	10,752	672,326	0	672,326	666,622	0	666,622	808,941	0	808,941
598	WA	132,196	11,289	120,907	162,618	10,559	152,059	127,522	10,859	116,663	183,909	14,196	169,713	209,047	27,182	181,865
598	WYP	246,838	0	246,838	218,606	0	218,606	184,975	0	184,975	298,620	0	298,620	374,468	0	374,468
598	WYU	143	0	143	0	0	0	0	0	0	0	0	0	0	0	0
598	Total	7,822,460	2,028,722	5,793,738	9,358,305	2,497,545	6,860,760	7,403,940	1,519,359	5,884,580	(7,769,077)	(16,281,871)	8,512,994	5,983,318	(1,516,175)	7,499,492
901	CN	2,288,374	1,936,911	351,463	2,444,137	2,020,499	423,638	2,689,357	2,071,551	617,807	1,990,556	1,627,427	363,129	2,256,716	1,689,675	567,041
901	WYP	(6)	0	(6)	0	0	0	178	0	178	549	0	549	615	0	615
901	Total	2,288,367	1,936,911	351,457	2,444,137	2,020,499	423,638	2,689,535	2,071,551	617,984	1,991,104	1,627,427	363,678	2,257,332	1,689,675	567,657
902	CA	889,481	658,559	230,922	915,754	714,250	201,504	658,728	529,531	129,198	355,840	274,549	81,291	407,897	314,956	92,941
902	CN	638,908	604,938	33,970	882,958	694,938	188,020	743,635	493,516	250,119	526,192	361,071	165,122	388,569	303,805	84,765
902	IDU	2,025,394	1,585,992	439,402	1,995,173	1,580,552	414,621	2,185,118	1,778,805	406,313	2,006,983	1,596,500	410,483	2,034,532	1,610,394	424,138
902	OR	9,994,043	7,217,046	2,776,997	10,278,406	7,534,464	2,743,943	7,223,864	5,378,245	1,845,619	2,791,711	1,848,703	943,008	2,311,692	1,407,414	904,278
902	UT	3,323,906	2,458,797	874,109	3,685,485	2,746,240	939,245	4,461,575	3,504,392	957,183	5,118,476	3,942,824	1,175,651	5,735,203	4,421,298	1,313,905
902	WA	588,868	442,907	145,962	652,517	467,424	185,093	642,456	483,624	158,832	884,811	685,860	198,951	1,197,091	888,713	308,378
902	WYP	1,138,701	811,241	327,460	1,135,026	828,269	306,757	1,080,246	823,511	256,733	1,119,725	854,688	265,037	1,007,004	772,799	234,205
902	WYU	212,409	161,058	51,351	218,768	169,506	49,262	226,683	176,923	49,760	195,107	151,560	43,547	189,324	144,870	44,454
902	Total	18,929,935	13,974,908	4,955,027	19,764,887	14,733,643	5,028,444	17,222,322	13,168,546	4,053,777	12,988,444	9,715,755	3,283,690	13,271,313	9,864,250	3,407,063
903	CA	203,378	146,614	57,164	225,932	153,783	72,149	178,584	139,957	38,628	64,445	47,006	17,440	25,159	17,721	7,437
903	CN	40,767,112	26,497,690	14,269,422	41,818,805	26,951,232	14,867,574	41,740,807	28,070,562	13,670,245	40,051,672	25,692,777	14,358,895	39,229,538	25,159,388	14,070,150
903	IDU	339,044	216,479	122,565	307,349	195,702	111,647	389,626	270,827	118,799	213,942	124,229	89,713	316,492	220,123	96,369
903	OR	2,235,335	1,475,903	759,432	2,291,663	1,362,495	929,168	1,745,123	1,045,460	699,663	1,042,440	456,589	585,851	765,765	303,686	462,079
903	UT	3,177,263	2,294,662	882,601	3,468,268	2,522,595	945,673	3,209,816	2,537,235	672,581	2,232,842	1,652,686	580,155	1,478,180	1,076,476	401,703
903	WA	498,232	320,555	177,677	647,896	395,188	252,708	529,918	355,965	173,953	475,653	298,468	177,185	250,895	85,485	165,410
903	WYP	418,038	302,176	115,862	774,654	662,021	112,633	482,276	360,029	122,248	406,078	292,901	113,177	462,303	264,505	197,798
903	WYU	87,585	64,835	22,750	95,105	76,802	18,303	95,971	70,400	15,571	72,124	56,256	15,868	70,444	51,717	18,726
903	Total	47,328,438	31,318,912	16,047,473	49,629,673	32,319,816	17,309,858	48,362,122	32,850,435	15,511,688	44,589,107	28,620,912	10,938,235	42,688,776	27,179,103	15,419,675
904	CA	647,864	0	647,864	556,770	0	556,770	732,168	0	732,168	1,037,333	0	1,037,333	237,265	0	237,265
904	CN	140,462	0	140,462	29,741	0	29,741	64,325	0	64,325	1,040,745	0	1,040,745	141,303	0	141,303
904	IDU	400,873	0	400,873	772,955	0	772,955	717,753	0	717,753	497,565	0	497,565	629,389	0	629,389
904	OR	5,980,306	0	5,980,306	4,633,249	0	4,633,249	4,630,969	0	4,630,969	6,128,614	0	6,128,614	5,916,318	0	5,916,318
904	UT	4,614,296	0	4,614,296	3,862,577	0	3,862,577	4,528,925	0	4,528,925	4,157,408	0	4,157,408	3,304,327	0	3,304,327
904	WA	1,685,839	0	1,685,839	1,808,555	0	1,808,555	1,670,265	0	1,670,265	1,867,001	0	1,867,001	1,723,319	0	1,723,319
904	WYP	973,603	0	973,603	756,903	0	756,903	992,990	0	992,990	2,043,726	0	2,043,726	75,904	0	75,904
904	Total	14,443,242	0	14,443,242	12,420,751	0	12,420,751	13,337,395	0	13,337,395	16,772,392	0	16,772,392	12,027,825	0	12,027,825
905	CN	21,078	0	21,078	10,572	0	10,572	22,019	0	22,019	11,139	0	11,139	25,493	0	25,493
905	OR	0	0	0	73	0	73	0	0	0	0	0	0	0	0	0
905	UT	2,678,372	0	2,678,372	192	0	192	416,830	0	416,830	36,839	0	36,839	0	0	0
905	Total	2,699,450	0	2,699,450	10,837	0	10,837	438,849	0	438,849	47,978	0	47,978	25,493	0	25,493
907	CN	280,818	269,054	11,765	250,652	243,227	7,424	165	(8,828)	8,993	4,425	255	4,169	2,906	2,858	48
907	Total	280,818	269,054	11,765	250,652	243,227	7,424	165	(8,828)	8,993	4,425	255	4,169	2,906	2,858	48
908	CA	91,945	67,242	24,704	174,246	119,350	54,896	107,310	42,192	65,118	283,372	1,878	281,494	7,879	27	7,852
908	CN	1,728,113	1,739,814	(11,700)	1,524,020	1,415,255	108,765	2,701,624	2,143,251	558,373	2,352,180	2,039,635	312,546	2,019,273	1,913,425	105,848
908	IDU	185,577	185,577	0	14,893	(432)	15,324	16,885	(456)	17,341	20,457	1,301	19,155	35,037	64,124	20,913
908	OR	2,045,921	1,989,337	56,583	2,050,830	1,932,475	118,355	2,096,459	2,030,993	65,466	2,284,648	2,155,155	129,493	3,471,925	2,133,756	1,338,169
908	OTHER	113,096,695	46,712	113,049,983	81,644,587	53,010	81,591,577	83,237,915	61,125	83,296,790	85,464,469	24,567	86,521,902	101,549,342	33,413	101,515,929
908	UT	2,344,523	2,255,726	88,797	2,509,041	2,388,983	120,058	2,583,792	2,429,917	153,875	2,843,420	2,646,420	197,000	3,045,165	2,846,724	198,440
908	WA	305,869	321,073	(15,204)	304,524	285,415	19,109	355,542	337,255	18,287	343,966	314,170	29,796	360,829	319,510	(2,681)
908	WYP	959,731	908,167	51,563	894,655	847,241	47,414	969,504	954,027	15,477	964,031	927,449	36,582	951,691	957,109	(5,418)
908	Total	120,837,905	7,513,408	113,322,497	89,116,798	7,041,297	82,075,499	92,189,031	7,998,304	84,190,728	95,738,544	8,110,576	87,627,968	111,387,142	8,216,089	103,169,053
909	CA	46,335	0	46,335	81,304	0	81,304	147,3								

PacifiCorp
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FERC	Alloc	2017			2018			2019			2020			2021		
		Total O&M	Labor	Non-Labor	Total O&M	Labor	Non-Labor	Total O&M	Labor	Non-Labor	Total O&M	Labor	Non-Labor	Total O&M	Labor	Non-Labor
928	OR	5,834,125	183,212	5,650,913	4,016,787	166,573	3,850,214	4,070,427	85,782	3,984,645	5,121,189	515,835	4,605,354	5,799,002	304,110	5,494,892
928	SE	196,633	0	196,633	939	0	939	8,083	0	8,083	0	0	0	0	0	0
928	SG	4,220,965	0	4,220,965	4,881,997	0	4,881,997	5,233,705	0	5,233,705	5,201,001	0	5,201,001	4,289,878	0	4,289,878
928	SO	2,440,313	806,967	1,633,346	2,779,372	810,395	1,968,977	3,155,077	490,819	2,664,258	5,309,439	482,741	4,826,697	2,239,683	383,123	1,856,560
928	UT	7,041,421	306,064	6,735,357	6,707,845	126,416	6,581,429	6,652,137	66,659	6,585,479	6,672,039	318,557	6,353,482	7,088,949	368,546	6,720,403
928	WA	1,267,238	38,303	1,228,936	714,104	8,484	705,620	663,739	3,640	660,100	1,299,007	379,205	919,802	797,738	88,677	709,061
928	WYP	1,705,929	97,079	1,608,850	2,329,832	57,858	2,271,975	1,595,584	86,394	1,509,190	2,285,422	240,451	2,044,971	2,968,595	461,408	2,507,188
928 Total		23,478,556	1,486,008	21,992,548	22,904,408	1,427,503	21,476,905	23,130,437	934,493	22,195,944	27,355,185	2,090,958	25,264,227	24,668,376	1,748,228	22,920,147
929	SO	(52,473,510)	(2,515,053)	(49,958,457)	(115,891,959)	(2,563,056)	(113,328,903)	(130,126,920)	(3,369,621)	(126,757,299)	(125,928,205)	(2,933,747)	(122,994,458)	(124,736,799)	(3,391,347)	(121,345,453)
929 Total		(52,473,510)	(2,515,053)	(49,958,457)	(115,891,959)	(2,563,056)	(113,328,903)	(130,126,920)	(3,369,621)	(126,757,299)	(125,928,205)	(2,933,747)	(122,994,458)	(124,736,799)	(3,391,347)	(121,345,453)
930	CA	3,250	0	3,250	0	0	0	1,000	0	1,000	2,000	0	2,000	0	0	0
930	IDU	9,500	0	9,500	0	0	0	0	0	0	0	0	0	0	0	0
930	OR	24,750	0	24,750	27,000	0	27,000	33,354	0	33,354	8,200	0	8,200	130	0	130
930	SO	2,203,303	0	2,203,303	2,197,819	0	2,197,819	2,160,475	0	2,160,475	2,294,565	0	2,294,565	2,246,757	0	2,246,757
930	UT	23,745	0	23,745	250	0	250	0	0	0	22,500	0	22,500	2,500	0	2,500
930	WA	3,000	0	3,000	5,834	0	5,834	7,273	0	7,273	7,150	0	7,150	0	0	0
930	WYP	55,894	0	55,894	0	0	0	870	0	870	0	0	0	18,690	0	18,690
930 Total		2,323,442	0	2,323,442	2,230,902	0	2,230,902	2,202,972	0	2,202,972	2,334,415	0	2,334,415	2,268,077	0	2,268,077
931	CA	56,612	0	56,612	48,881	0	48,881	66,944	0	66,944	59,615	0	59,615	51,037	0	51,037
931	IDU	1,186	0	1,186	1,587	0	1,587	1,012	0	1,012	888	0	888	518	0	518
931	OR	237,527	0	237,527	305,482	0	305,482	259,287	0	259,287	245,264	0	245,264	454,841	0	454,841
931	SO	3,563,077	0	3,563,077	2,469,452	0	2,469,452	2,138,243	0	2,138,243	2,370,032	0	2,370,032	2,060,717	0	2,060,717
931	UT	5,315	0	5,315	5,033	0	5,033	10,015	0	10,015	13,091	0	13,091	369,240	0	369,240
931	WA	45,451	0	45,451	40,557	0	40,557	41,302	0	41,302	32,790	0	32,790	10,320	0	10,320
931	WYP	65,617	0	65,617	53,864	0	53,864	41,920	0	41,920	32,110	0	32,110	146,043	0	146,043
931 Total		3,974,785	0	3,974,785	2,924,856	0	2,924,856	2,558,723	0	2,558,723	2,753,789	0	2,753,789	3,092,716	0	3,092,716
935	CA	85,998	3,056	82,943	85,371	644	84,727	93,039	4,037	89,001	93,296	981	92,314	117,098	5,461	111,638
935	CN	53,705	0	53,705	80,265	0	80,265	59,158	0	59,158	45,665	0	45,665	27,697	0	27,697
935	IDU	15,292	0	15,292	18,169	0	18,169	15,195	0	15,195	11,367	1,561	9,806	6,315	0	6,315
935	OR	267,083	85,487	181,596	207,927	15,375	192,552	167,285	14,708	152,577	114,806	10,103	104,703	149,681	10,008	139,673
935	SO	21,576,453	2,583,892	18,992,561	21,429,078	2,343,811	19,085,267	23,213,078	2,241,864	20,971,214	23,739,232	2,053,911	21,685,321	26,118,338	2,070,162	24,048,176
935	UT	95,131	106	95,025	105,161	0	105,161	100,924	0	100,924	68,946	0	68,946	33,096	0	33,096
935	WA	56,690	19,567	37,123	52,517	1,695	50,822	46,371	33	46,338	32,217	604	31,613	73,784	3,264	70,520
935	WYP	39,608	0	39,608	40,357	0	40,357	41,342	164	41,178	34,418	0	34,418	9,576	0	9,576
935	WYU	7,013	3,460	3,553	11,177	0	11,177	7,474	0	7,474	9,873	0	9,873	3,396	0	3,396
935 Total		22,196,972	2,695,567	19,501,406	22,030,023	2,361,525	19,668,497	23,743,865	2,260,806	21,483,059	24,149,820	2,067,161	22,082,659	26,538,982	2,088,894	24,450,088
Grand Total		2,830,617,558	456,352,945	2,374,264,613	2,792,353,457	450,816,056	2,341,537,401	2,905,516,826	462,393,780	2,443,123,045	2,736,114,860	438,283,390	2,297,831,470	3,092,164,237	469,869,081	2,622,295,155

PacifiCorp
Depreciation Expense
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FERC Group	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
403360	360	LAND RIGHTS	CA	25,095	25,095	25,184	19,655	11,929
			IDU	25,527	26,133	26,510	26,526	24,031
			OR	57,375	59,988	61,992	62,083	61,427
			UT	183,364	176,446	184,675	184,689	179,470
			WA	7,121	7,471	7,610	7,615	7,611
			WYP	39,190	40,952	43,043	43,042	59,782
			WYU	74,863	78,691	79,910	79,909	76,212
			403360 Total		412,535	414,776	428,924	423,520
403361	361	STRUCTURES & IMPROVEMENTS	CA	104,748	105,482	106,203	103,644	98,217
			IDU	38,615	39,845	49,676	55,888	53,548
			OR	528,177	556,100	572,195	584,464	544,558
			UT	903,319	914,504	956,275	976,044	1,059,076
			WA	68,449	74,293	88,428	106,517	106,305
			WYP	221,665	222,297	223,711	224,597	212,371
			WYU	84,656	88,647	88,665	88,682	84,079
			403361 Total		1,949,631	2,001,169	2,085,151	2,139,835
403362	362	STATION EQUIPMENT	CA	679,280	680,766	701,351	731,248	738,746
			IDU	612,204	623,729	690,874	745,317	739,079
			OR	4,581,310	4,752,925	4,891,586	4,949,570	5,098,113
			UT	10,795,255	10,872,603	11,102,395	11,206,693	11,228,506
			WA	1,306,430	1,408,770	1,545,821	1,615,661	1,674,285
			WYP	2,269,776	2,282,397	2,327,265	2,354,773	2,268,768
			WYU	338,075	362,140	363,982	366,520	352,902
	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	24,521	28,477	28,502	20,732	9,851	
		IDU	9,127	9,613	10,743	11,243	11,074	
		OR	73,695	76,902	77,968	79,973	82,084	
		UT	158,711	161,403	164,727	165,429	166,822	
		WA	22,215	24,319	27,077	27,683	28,290	
		WYP	39,606	39,541	39,517	38,757	37,199	
		WYU	4,967	5,043	4,678	4,678	4,490	
	565	DEPR - DIST ASSETS NOT CLASSIFIED	CA	34,171	64,640	86,141	31,741	101,460
			IDU	(2,446,995)	(2,369,678)	(2,448,826)	(2,404,554)	(1,045,308)
			OR	411,808	428,956	447,618	686,699	974,147
			UT	(22,733,343)	(22,433,873)	(22,475,705)	(22,304,767)	(10,026,183)
			WA	316,072	254,494	213,586	202,535	544,007
			WYP	(1,935,929)	(1,943,362)	(1,891,887)	(1,784,031)	(647,261)
			WYU					
403362 Total		(5,439,045)	(4,670,195)	(4,092,588)	(3,254,100)	12,341,072		
403364	364	"POLES, TOWERS AND FIXTURES"	CA	2,457,626	2,493,093	2,617,305	2,677,336	2,723,804
			IDU	3,080,805	3,174,950	3,272,439	3,397,206	3,466,286
			OR	12,196,069	12,493,336	12,836,209	13,267,144	13,885,875
			UT	13,312,115	13,687,807	14,114,038	14,567,415	15,229,724
			WA	3,768,365	3,868,793	3,978,567	4,100,328	4,074,546
			WYP	4,986,609	5,134,058	5,325,621	5,622,633	5,360,250
			WYU	1,068,502	1,087,001	1,121,520	1,147,738	1,073,127
			403364 Total		40,870,091	41,939,037	43,265,700	44,779,799
403365	365	OVERHEAD CONDUCTORS & DEVICES	CA	1,103,100	1,109,581	1,118,054	1,034,772	913,091
			IDU	927,430	956,226	974,598	1,008,637	1,000,210
			OR	6,781,322	6,921,349	7,071,868	7,338,024	6,876,026
			UT	6,387,933	6,536,841	6,703,034	6,951,058	6,988,838
			WA	1,725,235	1,777,025	1,850,296	1,908,925	1,981,755
			WYP	2,325,558	2,371,265	2,441,463	2,601,317	2,672,633
			WYU	336,958	340,341	341,472	348,402	350,168
			403365 Total		19,587,536	20,012,627	20,500,784	21,191,135
403366	366	UNDERGROUND CONDUIT	CA	522,649	527,162	540,209	513,135	459,629
			IDU	221,550	230,004	240,495	252,007	268,468
			OR	1,825,026	1,860,533	1,906,326	1,966,156	1,945,136
			UT	4,837,924	5,001,603	5,213,974	5,447,889	5,519,391
			WA	504,409	517,669	531,967	547,033	512,897
			WYP	719,093	761,396	809,527	860,169	836,937
			WYU	156,877	162,818	166,990	169,322	158,083
			403366 Total		8,787,528	9,061,185	9,409,489	9,755,710
403367	367	UNDERGROUND CONDUCTORS & DEVICES	CA	473,497	479,417	493,492	513,649	532,680
			IDU	619,997	635,303	656,471	677,728	634,484
			OR	3,737,609	3,838,283	3,968,159	4,102,591	4,183,811
			UT	13,126,379	13,491,706	14,029,260	14,694,859	13,443,220
			WA	679,400	707,228	739,822	778,062	740,895
			WYP	1,430,804	1,475,468	1,538,183	1,598,491	1,442,617
			WYU	602,488	611,063	617,820	624,603	552,590
			403367 Total		20,670,174	21,238,469	22,043,207	22,989,983
403368	368	LINE TRANSFORMERS	CA	1,329,240	1,352,197	1,381,557	1,345,751	1,290,244
			IDU	1,854,299	1,900,585	1,944,819	1,981,046	1,969,356
			OR	10,615,533	10,861,858	11,126,561	11,427,159	11,543,624
			UT	11,875,681	12,297,741	12,772,961	13,292,835	13,914,341
			WA	2,898,820	2,950,673	3,027,231	3,106,115	3,016,695
			WYP	3,296,707	3,389,437	3,484,072	3,579,847	3,489,103
			WYU	479,084	486,577	493,614	501,986	488,625
			403368 Total		32,349,364	33,239,068	34,230,814	35,234,739
403369	369	SERVICES - OVERHEAD	CA	172,864	178,278	183,909	212,490	251,846
			IDU	186,130	191,221	198,546	205,635	213,725
			OR	2,024,178	2,106,234	2,193,058	2,282,089	2,221,540
			UT	1,891,006	1,963,401	2,044,132	2,131,851	2,240,014
			WA	502,579	519,036	537,248	556,542	564,399
			WYP	338,881	348,861	359,280	374,198	397,039
			WYU	58,683	64,173	69,203	77,636	87,244

PacifiCorp
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FERC Group	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
		SERVICES - UNDERGROUND	CA	287,650	293,491	300,980	338,312	387,831
			IDU	692,852	728,838	767,827	809,725	851,111
			OR	4,189,230	4,377,378	4,582,973	4,789,555	4,746,231
			UT	4,639,832	4,952,916	5,321,076	5,723,887	6,190,728
			WA	1,019,886	1,057,515	1,105,119	1,149,943	1,164,546
			WYP	880,656	908,076	935,885	966,687	1,051,882
			WYU	288,937	304,886	320,887	336,508	365,521
403369 Total				17,173,364	17,994,303	18,920,122	19,955,058	20,733,655
403370 370		METERS	CA	191,335	193,371	317,430	344,361	294,358
			IDU	610,738	613,972	635,855	672,143	720,938
			OR	2,287,140	2,521,598	3,046,879	3,433,601	2,573,927
			UT	3,225,252	3,395,687	3,526,915	3,701,913	4,767,973
			WA	486,342	500,684	515,518	544,012	638,633
			WYP	522,064	531,193	541,674	569,410	655,127
			WYU	93,404	95,022	97,392	103,243	120,841
403370 Total				7,416,274	7,851,527	8,681,662	9,368,682	9,771,798
403371 371		INSTALL ON CUSTOMERS PREMISES	CA	13,187	13,287	13,378	14,006	14,918
			IDU	9,745	9,772	9,785	9,824	8,690
			OR	125,017	125,559	126,330	126,846	121,725
			UT	274,624	272,073	270,237	268,834	266,869
			WA	17,669	17,613	17,749	17,839	18,983
			WYP	49,586	49,732	49,771	50,120	39,761
			WYU	9,444	9,444	9,451	9,458	7,504
403371 Total				499,273	497,480	496,701	496,927	478,452
403373 373		STREET LIGHTING & SIGNAL SYSTEMS	CA	22,220	23,111	23,480	25,271	27,744
			IDU	33,759	34,576	35,375	36,932	35,975
			OR	682,097	691,705	698,542	705,202	663,724
			UT	1,055,606	1,054,942	1,041,357	1,047,350	1,106,241
			WA	117,225	121,267	125,497	115,404	109,606
			WYP	243,001	244,404	245,567	247,253	240,984
			WYU	65,141	65,224	65,568	65,916	64,127
403373 Total				2,219,050	2,235,230	2,235,385	2,243,328	2,248,401
403GP 389		LAND RIGHTS	IDU	57	57	57	57	70
			OR	0	0	0	0	3
			SG	25	25	25	25	25
			SO	0	0	0	0	1,886
			UT	1,707	1,707	1,707	1,706	1,715
			WYP	1,038	1,038	1,038	1,038	1,009
			WYU	434	434	434	434	422
390		STRUCTURES AND IMPROVEMENTS	CA	49,253	49,474	55,724	61,322	68,711
			CN	123,957	124,584	125,235	125,578	167,437
			IDU	178,612	181,277	184,936	187,772	200,955
			OR	588,890	607,457	626,082	639,870	684,191
			SE	15,489	15,493	17,801	21,347	17,906
			SG	129,511	132,006	131,001	132,354	205,415
			SO	1,540,707	1,556,284	1,578,520	1,592,376	1,942,228
			UT	659,647	674,318	677,831	686,968	940,650
			WA	287,579	288,937	289,812	291,020	265,054
			WYP	117,745	145,183	177,969	187,748	212,801
			WYU	85,257	87,314	90,040	94,019	103,064
391		COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	28,926	25,899	10,590	7,226	7,335
			CN	738,390	794,623	692,414	634,963	587,915
			IDU	94,338	89,739	59,065	66,161	78,369
			OR	337,633	309,021	142,630	153,329	181,036
			SE	17,275	10,863	1,129	2,402	5,478
			SG	305,593	219,645	292,416	417,736	479,054
			SO	7,036,493	7,450,362	8,953,138	8,147,832	9,187,202
			UT	311,713	223,992	112,613	104,174	143,799
			WA	70,610	63,542	53,026	53,216	63,146
			WYP	355,094	360,877	349,635	342,393	340,778
			WYU	15,634	12,444	6,754	6,552	13,058
		OFFICE EQUIPMENT	CN	702	740	166	54	54
			IDU	146	146	146	146	91
			OR	2,471	1,215	768	341	341
			SG	17,004	10,038	8,299	7,119	6,188
			SO	38,689	36,215	21,547	11,613	15,091
			UT	210	1,008	1,008	1,030	1,179
			WYP	271	271	271	271	169
			WYU	0	727	1,027	1,027	1,027
		OFFICE FURNITURE	CA	5,477	5,477	5,478	5,479	5,479
			CN	126,970	53,404	53,297	45,501	41,687
			IDU	3,015	2,571	3,611	4,680	4,503
			OR	76,321	75,227	75,312	75,006	74,118
			SE	161	182	191	191	191
			SG	77,258	72,190	69,888	75,850	79,197
			SO	927,555	758,249	596,543	526,469	575,402
			UT	26,509	30,039	33,738	38,194	41,955
			WA	3,133	3,133	3,133	3,133	4,023
			WYP	25,345	26,229	26,432	27,375	26,287
			WYU	1,197	1,197	1,299	1,690	1,779
393		STORES EQUIPMENT	CA	7,724	7,876	7,105	7,101	6,943
			IDU	18,239	19,821	19,810	20,145	22,889
			OR	126,558	123,604	106,834	106,205	107,012
			SG	248,809	237,298	231,837	230,618	236,793

PacifiCorp
Depreciation Expense
Figures in Actual Dollars

FERC Group	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
			SO	7,761	8,945	10,208	9,896	9,943
			UT	153,750	125,212	129,459	132,799	140,015
			WA	32,659	30,246	28,086	28,596	27,439
			WYP	38,628	37,291	44,017	46,075	49,710
			WYU	1,054	1,054	54	54	54
394		"TLS, SHOP, GAR EQUIPMENT"	CA	29,021	29,974	30,365	32,131	33,288
			IDU	84,948	87,477	84,005	87,626	90,224
			OR	448,041	434,755	434,900	444,636	450,474
			SE	4,614	3,650	3,361	3,539	3,948
			SG	1,018,828	1,012,878	995,006	982,438	924,634
			SO	177,211	149,265	89,419	86,248	81,978
			UT	567,445	594,328	575,693	603,909	630,861
			WA	109,062	111,737	113,111	114,313	109,363
			WYP	157,698	152,711	155,868	151,788	159,621
			WYU	18,419	17,149	16,868	16,510	15,875
395		LABORATORY EQUIPMENT	CA	14,261	14,113	14,623	15,730	21,254
			IDU	66,447	64,529	64,715	64,919	65,342
			OR	347,204	351,725	390,435	423,804	464,548
			SE	45,544	52,424	54,025	59,007	61,163
			SG	309,266	307,050	322,029	323,813	320,734
			SO	240,420	233,774	237,911	246,808	243,471
			UT	350,996	345,289	388,297	393,672	387,484
			WA	68,203	64,463	63,809	67,501	72,804
			WYP	107,810	116,979	123,206	127,675	133,203
			WYU	11,591	8,742	6,040	5,633	5,065
397		COMMUNICATION EQUIPMENT	CA	219,703	228,949	248,011	257,057	256,973
			CN	153,603	160,240	165,507	165,487	165,487
			IDU	459,642	463,294	469,787	482,842	494,920
			OR	2,587,478	2,741,365	3,016,910	3,217,640	3,306,432
			SE	11,158	11,158	11,156	11,622	12,024
			SG	6,988,452	7,346,909	7,604,470	7,848,708	7,727,614
			SO	3,690,985	3,774,724	3,924,987	4,094,280	4,098,725
			UT	2,488,886	2,563,504	2,634,146	2,703,923	2,637,055
			WA	514,483	536,181	544,504	532,668	506,116
			WYP	1,130,322	1,072,889	1,075,644	1,061,074	997,286
			WYU	231,884	249,130	254,760	254,451	253,889
		MOBILE RADIO EQUIPMENT	CA	27,833	27,804	28,174	27,849	27,281
			IDU	32,348	29,310	29,763	28,478	26,953
			OR	244,767	235,937	230,943	224,071	218,962
			SE	7,467	7,467	7,467	7,467	7,467
			SG	363,814	371,057	367,455	363,597	357,001
			SO	46,388	45,850	45,102	44,843	44,321
			UT	218,423	204,639	180,807	174,325	168,811
			WA	52,867	49,859	49,314	46,424	43,851
			WYP	74,426	69,122	67,572	61,249	54,165
			WYU	9,427	9,427	9,427	9,427	9,294
398		MISCELLANEOUS EQUIPMENT	CA	2,488	2,488	2,508	2,559	2,598
			CN	11,812	3,739	3,727	4,125	4,112
			IDU	3,537	4,361	4,006	4,140	4,142
			OR	55,503	55,454	53,801	60,861	61,129
			SE	226	226	198	198	122
			SG	126,064	127,701	132,168	137,115	140,643
			SO	131,410	120,582	109,878	109,516	110,079
			UT	51,660	54,519	64,995	68,894	69,317
			WA	9,308	9,163	9,048	9,334	9,165
			WYP	6,934	8,062	8,380	10,516	11,502
			WYU	1,507	1,518	1,505	1,334	1,269
565		DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	(236,791)	(209,674)	(239,528)	(224,168)	(221,709)
403GP	Total			38,954,264	39,626,168	41,391,464	41,419,885	43,262,598
403HP	330	FLOOD RIGHTS	SG-P	13,336	13,295	13,165	11,930	12,982
			SG-U	3,032	3,032	3,031	3,029	3,621
		LAND RIGHTS	SG-P	107,086	105,863	101,527	60,398	71,974
			SG-U	8,412	9,780	9,779	9,778	23,983
		LAND RIGHTS - FISH/WILDLIFE	SG-P	1,874	1,874	1,874	1,875	2,156
		WATER RIGHTS	SG-P	0	0	335	424	424
			SG-U	1,823	1,823	1,823	1,823	1,743
331		STRUCTURES AND IMPROVE	SG-P	6,257	5,028	736	554	23,012
			SG-U	254,669	255,764	258,986	260,275	262,658
		STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	4,450,189	4,850,363	5,806,302	11,203,137	9,511,577
			SG-U	12,142	12,142	12,136	12,131	21,995
		STRUCTURES AND IMPROVE-PRODUCTION	SG-P	2,010,171	2,054,351	2,077,223	(130,076)	454,363
			SG-U	192,891	216,783	240,908	278,772	340,896
		STRUCTURES AND IMPROVE-RECREATION	SG-P	437,270	466,582	555,521	604,758	896,508
			SG-U	97,966	97,966	98,000	98,192	57,234
332		"RESERVOIRS, DAMS & WATERWAYS"	SG-P	86,856	87,385	86,801	87,585	100,798
			SG-U	871,196	878,659	889,805	952,320	1,003,391
		"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	1,383,292	1,736,941	2,727,724	9,256,651	7,790,093
			SG-U	13,006	13,006	13,013	13,021	14,952
		"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	11,486,608	12,120,541	13,145,507	13,699,286	13,169,438
			SG-U	3,088,924	3,176,907	3,230,084	3,229,609	3,627,316
		"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	3,751	3,633	3,633	3,695	3,553
			SG-U	3,173	3,173	3,176	3,180	1,863
333		"WATER WHEELS, TURB & GENERATORS"	SG-P	3,037,898	2,970,387	2,535,477	(4,292,848)	(4,405,513)
			SG-U	1,920,839	1,980,812	2,055,066	2,192,594	2,087,087

PacifiCorp
Depreciation Expense
Figures in Actual Dollars

FERC Group	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
	334	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	69,267	26,952	(106,635)	(1,256,256)	(1,048,571)
			SG-U	2,400	2,400	2,399	2,398	3,791
		ACCESSORY ELECTRIC EQUIPMENT	SG-P	2,949,634	2,909,817	2,669,910	(3,386,458)	(5,370,131)
			SG-U	586,375	606,984	652,210	668,730	632,158
	335	MISC POWER PLANT EQUIP	SG-U	5,281	5,281	5,271	5,205	5,069
		MISC POWER PLANT EQUIP - PRODUCTION	SG-P	57,168	55,269	49,950	(14,776)	868
		MISC POWER PLANT EQUIP - RECREATION	SG-P	36	0	0	0	0
	336	"ROADS, RAILROADS & BRIDGES"	SG-P	646,008	653,552	764,572	508,428	426,089
			SG-U	68,080	71,380	75,901	82,860	113,673
	565	DEPR - PROD HYDRO NOT CLASSIFIED	SG-P	2,227,020	2,207,835	2,190,099	2,272,304	872,080
			SG-U	(268,831)	(260,214)	(245,454)	(235,945)	82,000
403HP	Total			35,835,102	37,345,345	39,929,856	36,208,581	30,795,127
403OP	340	LAND RIGHTS	SG	0	0	0	139,966	183,611
	341	STRUCTURES & IMPROVEMENTS	SG	6,611,549	6,617,279	6,634,416	6,673,043	7,128,453
			UT	0	0	0	0	703
	342	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	489,653	494,501	494,589	494,674	518,766
	343	PRIME MOVERS	SG	94,866,164	94,920,572	95,082,538	91,800,908	125,253,947
	344	GENERATORS	SG	14,549,569	14,602,869	14,613,075	15,285,572	18,779,185
			UT	0	0	0	0	3,184
	345	ACCESSORY ELECTRIC EQUIPMENT	SG	9,526,986	9,545,184	9,557,260	9,527,444	11,240,546
			UT	0	0	0	0	896
	346	MISCELLANEOUS PWR PLANT EQUIP	SG	445,648	446,391	447,147	447,477	588,863
	565	DEPR - GEN ASSETS NOT CLASSIFIED	SG	444,799	339,644	795,196	1,246,985	3,665,530
		DEPR - PROD OTHER NOT CLASSIFIED	SG	338,200	559,751	829,978	318,964	249,295
403OP	Total			127,272,568	127,526,190	128,454,199	125,935,033	167,612,977
403SP	310	LAND RIGHTS	SG	909,363	909,363	909,230	909,096	809,902
	311	STRUCTURES AND IMPROVEMENTS	SG	29,518,468	29,821,235	30,218,729	30,623,682	36,945,152
	312	BOILER PLANT EQUIPMENT	SG	162,024,931	165,261,881	165,812,292	165,725,087	199,347,163
	314	TURBOGENERATOR UNITS	SG	33,572,067	34,013,560	34,575,189	34,773,743	41,422,413
	315	ACCESSORY ELECTRIC EQUIPMENT	SG	14,859,079	14,875,923	14,892,256	14,942,865	16,451,376
		ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	1,254	1,249	1,250	1,250	1,551
	316	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,315,132	1,342,865	1,386,091	1,430,643	1,533,906
	565	DEPR - PROD STEAM NOT CLASSIFIED	SG	(3,436,737)	(1,538,548)	(2,125,049)	(1,339,274)	9,065,036
		Depr - Prod Steam UT STEP	OTHER	0	0	0	0	180,756,088
403SP	Total			238,763,557	244,687,528	245,669,987	247,067,092	486,332,585
403TP	350	LAND RIGHTS	SG	2,520,818	2,606,108	2,674,799	2,779,957	2,723,739
	352	STRUCTURES & IMPROVEMENTS	SG	3,459,049	3,614,500	3,871,808	4,024,032	4,190,429
	353	STATION EQUIPMENT	SG	32,280,344	33,177,385	34,643,797	35,294,580	36,727,036
		STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	2,794,631	2,806,858	2,833,466	2,888,898	2,937,930
		STATION EQUIPMENT-SUPERVISORY & ALARM	SG	377,528	382,514	392,127	395,143	405,811
	354	TOWERS AND FIXTURES	SG	19,638,814	19,810,859	19,921,499	19,978,460	19,675,824
	355	POLES AND FIXTURES	SG	19,961,583	20,391,012	20,881,821	21,916,012	22,835,400
	356	OVERHEAD CONDUCTORS & DEVICES	SG	22,638,734	23,108,403	23,526,118	24,119,275	24,728,073
	357	UNDERGROUND CONDUIT	SG	56,312	56,310	56,846	61,366	60,731
	358	UNDERGROUND CONDUCTORS & DEVICES	SG	133,367	133,367	133,377	145,762	148,468
	359	ROADS AND TRAILS	SG	157,587	157,587	157,579	158,375	153,647
	565	DEPR - TRANS ASSETS NOT CLASSIFIED	SG	1,392,867	1,735,455	1,799,852	1,659,229	10,799,745
403TP	Total			105,411,634	107,980,359	110,893,089	113,421,090	125,386,834
Grand Total				692,732,899	708,980,266	724,543,948	729,376,297	1,035,081,277

PacifiCorp
Amortization Expense
Figures in Actual Dollars

FERC Group	Secondary Account	Account Description	Alloc	2017	2018	2019	2020	2021
406	566	AMORT ELEC PLANT ACQ ADJ	SG	4,796,927	4,781,559	4,781,559	4,781,559	6,496,204
			UT	301,635	301,635	301,635	301,635	301,635
406 Total				5,098,562	5,083,195	5,083,195	5,083,195	6,797,839
407	301	BPA Reg Bill Bal Acct - Commercial	IDU	397,954	429,921	405,147	348,554	315,193
			OR	990,368	966,273	980,233	927,673	922,285
			WA	692,932	697,208	664,604	609,885	546,221
		BPA Reg Bill Bal Acct - Industria	IDU	42,450	44,894	43,300	34,994	30,657
			OR	2,898	1,638	1,843	2,000	1,547
			WA	20,098	19,678	18,553	18,561	14,431
		BPA Reg Bill Bal Acct - Irrigation	IDU	2,008,543	1,791,824	1,970,864	1,875,366	1,751,350
			OR	914,703	867,099	903,948	816,088	840,278
			WA	723,515	740,666	715,726	692,111	659,814
		BPA Reg Bill Bal Acct - Residential	IDU	5,296,042	5,627,680	5,656,325	5,310,185	5,176,349
			OR	41,542,168	42,671,439	43,787,832	42,420,334	41,529,406
			WA	12,340,611	12,306,146	12,601,404	12,222,112	11,930,184
			OR	23	32	39	79	62
		BPA Reg Bill Bal Acct - St/Hwy Lighting	IDU	(7,744,988)	(7,894,320)	(8,075,635)	(7,569,099)	(7,273,549)
		Regional Bill Intchg Rec/Del-ID (RMP)	OR	(43,450,161)	(44,506,482)	(45,674,859)	(44,166,171)	(43,293,578)
		Regional Bill Intchg Rec/Del-OR (PP)	WA	(13,777,156)	(13,763,696)	(13,999,321)	(13,542,672)	(13,150,649)
		Regional Bill Intchg Rec/Del-WA (PP)	WA	(13,777,156)	(13,763,696)	(13,999,321)	(13,542,672)	(13,150,649)
		AMORT OF REG ASSETS - DEBITS	SG	0	0	0	3,761	23,824
		Amortz Reg A-Unrcvrd Plt/Decom Csts-OR	OR	0	0	0	0	1,057,340
		Amortz Reg A-Unrcvrd Plt/Decom Csts-UT	UT	0	0	0	0	1,332,056
		Preferred Stock Repurchase Loss Amort	OTHER	124,290	124,290	124,290	124,290	124,290
407 Total				124,290	124,290	124,290	128,051	2,537,511
404GP	390	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	77,037	78,191	67,062	70	20
			IDU	11,802	0	0	0	0
			OR	294,141	308,021	308,163	270,379	293,726
			SO	799,666	411,771	289,934	281,466	247,138
			UT	728	728	728	14,352	832
			WA	78,441	80,150	82,034	79,652	92,604
			WYP	86,671	175,462	118,538	50,596	53,169
			WYU	79	0	0	0	0
404GP Total				1,348,566	1,054,322	866,459	696,515	687,488
404HP	331	STRUCTURES - LEASE IMPROVEMENTS	SG-P	304,546	308,195	311,125	311,696	311,696
404HP Total				304,546	308,195	311,125	311,696	311,696
404IP	302	FRANCHISES AND CONSENTS	IDU	20,131	20,131	20,131	20,131	20,131
			SG	593,133	581,376	584,195	584,114	631,124
			SG-P	10,836,710	10,885,599	10,900,829	6,414,772	2,679,963
			SG-U	322,621	322,621	331,288	328,716	306,218
			UT	(3,601,751)	(3,601,751)	(3,601,751)	(1,650,802)	0
			SO	3,834	5,413	5,413	5,413	5,413
		2002 GRID NET POWER COST MODELING	CN	814,538	814,538	814,538	101,817	0
		ACD-Call Center Automated Call Distribut	CN	0	1,803,469	4,472,085	4,818,298	3,550,040
		AMI Metering Software	SO	800,775	800,775	800,775	767,409	0
		ArcFM Software	SG	5,179	5,179	5,179	5,179	5,179
		BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1,038	1,038	1,038	1,038	1,038
			SO	0	0	83,707	362,182	770,851
		Big Data & Analytics	SO	1,753,502	1,354,844	1,134,366	2,035,828	2,273,055
		C&T - ENERGY TRADING SYSTEM	SO	1,065,903	1,090,398	1,244,067	0	36,195
		CAS - CONTROL AREA SCHEDULING (TRANSM)	CN	0	0	0	0	558,236
		CES - Customer Experience System	CN	0	0	0	0	94,282
		CUSTOMER CONTACTS	CN	2,111,740	2,342,849	3,076,376	5,067,717	6,196,049
		CUSTOMER SERVICE SYSTEM	SO	137,518	164,361	236,075	68,855	0
		DISTRIBUTION AUTOMATION PILOT	WYP	3,544	3,544	3,544	3,544	3,544
		DISTRIBUTION INTANGIBLES	SG	962	23,506	23,489	23,489	23,489
		FACILITY INSPECTION REPORTING SYSTEM	SG	0	0	3,113	3,558	3,558
		GADSBY INTANGIBLE ASSETS	CN	376,739	593,793	624,178	790,845	2,003,322
		GTx VERSION 7 SOFTWARE	SO	0	0	0	0	128,444
		HYDRO PLANT	SG	134,054	136,723	155,635	151,294	147,621
		HYDRO PLANT INTANGIBLES	SG-P	14,739	14,739	14,739	14,739	14,739
		IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	356,572	356,986	359,935	359,935	359,935
		IEE - Itron Enterprise Addition	CN	276,602	737,605	737,605	737,605	1,125,637
		INTANGIBLE PLANT	OR	8,847	8,847	8,847	8,847	8,847
			SG	1,379,645	1,366,922	1,400,226	1,104,683	996,141
			UT	0	0	20,866	33,590	33,978
			WYP	0	0	55,496	58,593	58,696
		ITRON METER READING SOFTWARE	CN	1,059,465	776,084	0	0	0
		M365	SO	0	0	0	0	30,834
		MAPAPPS - Mapping Systems Applicator	SO	0	0	0	0	163,279
		MID OFFICE IMPROVEMENT PROJECT	SO	224,787	241,208	241,208	70,352	0
		MINING PLANT	SO	0	0	0	0	75,939
		MISC - MISCELLANEOUS	CA	0	907	1,765	1,765	1,765
			CN	4,390	3,541	2,132	583	583
			IDU	949	1,628	2,911	2,911	2,911
			OR	4,403	2,370	1,494	2,705	2,838
			SE	4,206	2,931	1,239	76	1,821
			SG	5,730,626	7,436,618	8,949,982	9,019,747	10,872,463
			SO	113,224	186,278	241,156	355,839	484,218
			UT	4,210	3,618	4,636	4,799	3,850
			WA	0	1,512	3,024	3,024	3,133
			WYP	0	19,847	48,651	48,583	48,583
		MONARCH EMS/SCADA	SO	2,900,534	2,881,912	2,920,140	2,965,319	2,965,319
		NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24,116	24,116	24,116	24,116	24,116

PacifiCorp
Amortization Expense
Figures in Actual Dollars

FERC Group	Secondary Account	Account Description	Alloc	2017	2018	2019	2020	2021
		OATI-OASIS INTERFACE	SO	273,907	79,889	0	0	0
		P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	49,835	374,131	220,162	220,162	296,797
		PROD & TRANS PLANT	SG	0	0	0	0	109,131
		RMT TRADE SYSTEM	SO	178,587	179,464	187,621	198,259	90,725
		ROUGE RIVER HYDRO INTANGIBLES	SG	8,894	8,894	7,645	6,589	6,589
		RWT - RCMS WORK TRACKING	SO	0	0	14,116	22,585	58,458
		SAP	SO	2,355,302	2,392,845	2,473,477	2,552,314	3,964,972
		SINGLE PERSON SCHEDULING	SO	808,878	808,878	438,142	0	35,279
		STEAM PLANT INTANGIBLE ASSETS	SG	2,827,501	2,771,293	2,739,116	3,059,185	2,822,965
		SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	11,290	12,903	12,903	12,903	11,290
		SWIFT 2 IMPROVEMENTS	SG	431,795	431,798	431,800	431,800	431,800
		TIBCO SOFTWARE	SO	317,870	526,761	397,121	440,521	391,710
		TRANSMISSION WHOLESALE BILLING SYSTEM	SG	3,205	3,663	3,663	3,663	3,663
		UTILITY INTERNATIONAL FORECASTING MODEL	SO	8,335	(8,335)	0	0	469,533
		VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	17,613	97,453	107,349	107,349	70,693
		VREALIZE VMWARE - SHARED	SO	210,942	210,942	210,942	210,942	202,153
		WEB SOFTWARE	SO	0	0	0	1,778,148	1,857,225
566		Amort Exp - Hydro - UT Klamath Adj	OTHER	4,483,442	4,405,353	4,252,162	4,261,420	4,232,738
		AMORTIZATION JO BILL CREDIT	SG	(180,581)	(216,949)	(237,387)	(245,439)	(283,852)
404IP Total				39,294,303	43,495,058	47,217,274	47,781,611	51,489,245
Grand Total				46,170,268	50,065,059	53,602,343	54,001,068	61,823,778

PacifiCorp
Taxes Other than Income
Figures in Actual Dollars

Primary Account	Secondary Account	Account Description	Alloc	2017	2018	2019	2020	2021
4081000	583750	SALES AND USE TAX	SO	0	0	208,382	0	0
	584960	Taxes Other Non-Income - Credit	SO	(230,887)	(433,976)	(446,026)	(457,643)	(458,659)
4081000 Total				(230,887)	(433,976)	(237,644)	(457,643)	(458,659)
4081500	579000	PROPERTY TAX	GPS	143,060,890	148,982,800	149,367,024	151,634,298	161,965,403
	579012	Property Tax Exp - Reg Deferral/Amortz	OR	0	0	0	0	(299,058)
4081500 Total				143,060,890	148,982,800	149,367,024	151,634,298	161,666,345
4081800	578000	FRANCHISE & OCCUPATION TAXES	CA	1,211,558	1,326,464	1,228,286	1,296,516	1,223,467
			GPS	0	0	3,121	0	0
			OR	30,288,016	30,470,804	30,080,115	29,340,367	29,492,355
			UT	0	0	0	7,500	7,615
			WYP	1,986,516	1,932,546	1,883,367	1,863,701	1,863,765
4081800 Total				33,486,090	33,729,813	33,194,889	32,508,084	32,587,201
4081990	583260	PUBLIC UTILITY TAX	SO	13,344,878	12,691,246	12,550,357	11,727,001	13,663,975
	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,494,919	1,734,036	1,723,510	1,499,390	1,499,200
	583262	NAVAJO BUSINESS ACTIVITY TAX	UT	698	0	0	0	0
	583263	MONTANA ENERGY TAX	SE	205,567	215,436	198,029	221,066	212,279
	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	27,101	27,397	25,736	21,969	21,377
	583266	IDAHO KILOWATT HOUR TAX	SE	64,409	86,405	57,700	76,133	48,022
	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	70,879	70,926	70,783	76,984	91,957
	583269	MONTANA WHOLESALE ENERGY TAX	SE	147,317	152,648	141,096	157,499	152,570
	583273	Wyoming Wind Generation Tax	SG	1,993,044	1,891,140	1,955,572	2,207,592	2,232,349
	583274	Nevada Commerce Tax	SO	18,555	21,161	48,190	34,881	21,439
	584100	GOVERNMENT ROYALTIES	SE	230,887	433,580	446,422	457,643	458,659
4081990 Total				17,598,254	17,323,976	17,217,397	16,480,159	18,401,827
Grand Total				193,914,348	199,602,613	199,541,666	200,164,898	212,196,714

PacifiCorp
Federal Income Taxes
Figures in Actual Dollars

Primary Account	Description	Alloc	2017	2018	2019	2020	2021
411	0	SE	0	(182)	0	0	0
	SO2 ALLOWANCE	SE	0	0	0	62	0
411 Total			0	(182)	0	62	0
419	0	SNP	0	(21,219,277)	0	0	0
	AFUDC - Equity	SNP	(27,658,146)	0	(49,461,258)	(86,774,431)	(79,165,909)
419 Total			(27,658,146)	(21,219,277)	(49,461,258)	(86,774,431)	(79,165,909)
421	554000	OR	0	44,942	0	0	0
		SO	0	(442,861)	0	0	0
	554100	OR	0	674	0	0	0
		SO	0	2,416	0	0	0
		UT	0	7,385	0	0	0
		WA	0	243	0	0	0
		WYP	0	3,217	0	0	0
	ASSET SALES PROCEEDS - CLEARING	OTHER	0	0	0	0	0
	GAIN ON DISPOSITION OF PROPERTY	OR	0	0	0	(380,465)	510,749
		SG	0	0	0	(2,433,051)	0
		SO	0	0	0	813,476	(2,244,538)
		UT	0	0	0	(122,518)	0
	LOSS - SALE OF ASSETS	SO	0	0	0	200,099	0
		WA	0	0	0	3,359	0
		WYP	0	0	0	1,279	0
421 Total			0	(383,982)	0	(1,917,820)	(1,733,789)
427	585001	SNP	0	323,086,463	0	0	0
	585002	SNP	0	31,567,050	0	0	0
	585004	SNP	0	3,406,596	0	0	0
	585005	SNP	0	1,984,064	0	0	0
	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	323,265,939	0	323,869,028	346,255,000	369,073,333
	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567,050	0	31,567,050	31,567,050	31,567,050
	INTEREST EXPENSE - LT DEBT - PCRB FEES &	SNP	2,586,181	0	1,460,886	847,698	774,041
	INTEREST EXPENSE - LT DEBT - PCRB VARIA	SNP	2,525,280	0	4,112,558	3,132,863	313,549
427 Total			359,944,450	360,044,173	361,009,522	381,802,611	401,727,974
428	586160	SNP	0	1,018,837	0	0	0
	586170	SNP	0	3,091,435	0	0	0
	586190	SNP	0	612,259	0	0	0
	AMORTIZATION - DEBT DISCOUNT	SNP	1,018,837	0	931,028	962,849	1,122,224
	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,112,501	0	2,944,221	3,171,670	3,398,315
	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	654,523	0	584,922	582,467	582,468
428 Total			4,785,861	4,722,531	4,460,171	4,716,987	5,103,007
429	586180	SNP	0	(11,026)	0	0	0
	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	(11,026)	0	(11,026)	(11,026)	(11,026)
429 Total			(11,026)	(11,026)	(11,026)	(11,026)	(11,026)
431	0	SNP	0	15,843,575	0	0	0
	4310000/0	SNP	8,303,559	0	10,934,250	13,519,799	8,804,250
	Current state tax interest income	SNP	0	0	0	0	(4,685)
	Federal uncertain tax position int inco	SNP	0	0	0	0	(3,113)
	INTEREST EXPENSE ON REG LIABILITIES	SNP	4,520,702	0	11,054,208	12,573,074	9,753,178
	State uncertain tax position int income	SNP	0	0	0	0	(769)
431 Total			12,824,260	15,843,575	21,988,458	26,092,872	18,548,860
432	0	SNP	0	0	0	0	0
	585800	SNP	0	(15,971,240)	0	0	0
	585860	SNP	0	4,681,831	0	0	0
	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	(15,917,828)	0	(25,672,097)	(43,218,009)	(44,280,790)
	INTEREST EXPENSE - AFUDC MANUAL ADJ	SNP	264,276	0	205,305	275,138	5,965,819
432 Total			(15,653,552)	(11,289,409)	(25,466,792)	(42,942,870)	(38,314,971)
SCHMAP	30% Capitalized labor costs for PowerTax	SO	0	0	0	0	0
	Book Depr Allocated to Medicare and M&E	SCHMDEXP	70,161	68,490	129,290	125,921	149,749
	Contra Medicare Subsidy	SO	0	0	0	0	0
	Executive Compensation 162(m)	SO	0	0	0	160,925	277,602
	Income Tax Interest	SO	1,722	(1,510,252)	(2,499)	1,448	4,611
	MEHC Insurance Services-Premium	SO	0	0	0	0	0
	Mining Rescue Training Credit Addback	SE	0	0	0	0	0
	Non - Deductible Executive Comp	SO	0	0	0	0	0
	Non - Deductible Expenses	SO	852,153	1,077,395	1,509,120	1,639,425	1,979,977
	Nondeductible Fringe Benefits	SO	0	150,976	526,530	467,487	280,208
	Nondeductible Parking Costs	SO	0	0	329,061	579,229	830,445
	Other A/R Bad Debt Write-offs	BADDEBT	0	0	0	0	0
	PMI Dividend Gross Up for Foreign Tax Cr	SO	2,022	2,229	9,007	2,659	1,659
	PMI Dividend Received Deduction	SE	0	0	0	0	0
	PMI Mining Rescue Training Credit Addbac	SE	20,826	0	0	48,181	22,641

PacifiCorp
Federal Income Taxes
Figures in Actual Dollars

Primary Account	Description	Alloc	2017	2018	2019	2020	2021
	PMIFuel Tax Cr	SE	17,463	26,671	18,519	5,099	22,575
	PMINondeductible Exp	SE	10,501	33,040	39,606	5,985	10,301
	Tax Percentage Depletion - Deer Creek	SE	0	0	0	0	0
SCHMAP Total			974,848	(151,451)	2,558,634	3,036,359	3,579,768
SCHMAT	781 Shopping Incentive_OR	OTHER	0	0	0	0	0
	A&G Credit-CA	CA	0	0	0	0	0
	A&G Credit-ID	IDU	0	0	0	0	0
	A&G Credit-OR	OR	0	0	0	0	0
	A&G Credit-WA	WA	0	0	0	0	0
	A&G Credit-WY	WYP	0	0	0	0	0
	Accrued CIC Severence	SO	0	0	0	0	0
	Accrued Payroll Taxes	SO	0	0	0	8,054,267	16,953,585
	Accrued Payroll Taxes - PMI	SE	0	0	0	0	12,523
	Accrued Retention Bonus	SO	22,708	1,554,917	(595,187)	(963,063)	(7,500)
	ACCRUED ROYALTIES	SE	1,914,508	1,890,834	1,150,613	3,771,620	3,253,499
	Acquisition Adjustment Amort	SG	0	0	0	0	0
	Amort. Pollution Control Facility	SG	0	0	0	0	0
	Auto Depreciation	SO	0	0	0	0	0
	Avoided Costs	SNP	13,987,661	15,353,554	41,261,751	84,394,897	72,599,478
	Bad Debts Allowance - Cash Basis	BADDEBT	2,065,355	(1,235,140)	397,328	4,237,452	3,553,889
	Bonus Accrual - PMI	SE	0	0	0	0	64,506
	Bonus Liability	SO	(667,250)	1,917,620	(208,330)	(73,170)	(642,750)
	Book Cost Depletion	SE	0	0	0	0	0
	Book Depreciation	SCHMDEXP	773,708,090	781,605,368	984,007,982	992,413,329	859,859,922
	Book Depreciation - Idaho Plant Buy Down	IDU	0	0	0	0	16,938,209
	Book Depreciation - Oregon Plant Buy Dow	OR	0	0	0	0	131,758,074
	Book Depreciation- Utah DJ Plant Buy dow	UT	0	0	0	0	225,430,833
	BPA Conservation Rate Credit	SG	0	0	0	0	0
	Bridger Coal Company Underground Mine Co	SE	(445,243)	297,553	939,159	441,197	1,249,517
	CA - January 2010 Storm Costs	OTHER	447,290	(2,908,344)	1,468,350	1,131,865	(78,325)
	CA Alternative Rate for Energy Program(C	OTHER	(394,407)	263,633	253,702	395,899	0
	CA Deferred Intervenor Funding	CA	0	0	0	0	0
	CA PUC Fee	CA	0	0	0	0	0
	Capitalization of Test Energy	SG	0	0	0	4,130,399	2,662,525
	Capitalized Labor Costs	SO	5,013,850	25,031,780	1,987,044	5,706,285	4,075,367
	Chehalis WA EFSEC C02 Mitigation Obligat	SG	(157,324)	(235,938)	(124,821)	(277,009)	(535)
	Cholla Plt Transact Costs-APS Amort	SGCT	1,122,425	93,535	0	0	0
	CIAC	CIAC	65,000,623	84,321,064	103,001,232	130,997,700	121,888,015
	Coal Mine Development	SE	0	0	0	0	0
	Coal Mine Development-30%Amort	SE	0	0	0	0	0
	Coal Mine Development-PMI	SE	(418,813)	(160,009)	(85,122)	(318,782)	(29,783)
	Coal Mine Receding Face (Extension)	SE	0	0	0	0	0
	Coal Pile Inventory Adjustment	SE	67,830	431,339	248,274	0	0
	Contra PP&E Deer Creek	SE	0	0	0	0	0
	Contra Receivable from Joint Owners	SO	(1,019,207)	(2,306,316)	(257,215)	(505,732)	(744,112)
	Contra Reg Asset - Cholla U4 Closure - O	OR	0	0	0	0	620,216
	Contra Reg Asset - Cholla U4 Closure - U	UT	0	0	0	0	1,555,829
	Contra Reg Asset - Cholla U4 Closure - W	WYP	0	0	0	0	517,175
	Contra Reg Asset - Deer Creek Abandonmen	SE	23,309,708	24,324,542	15,773,673	3,511,834	18,093,654
	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	0	0	0	0	0
	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	0	0	0	0	0
	Contra Reg Asset - Naughton Unit \$3 - CA	CA	0	0	0	0	0
	Contra Reg Asset - UMWA Pension	OTHER	165,748	0	453,581	0	0
	Contra RTO Grid West N/R Allowance	SG	0	0	0	0	0
	Contra RTO Grid West N/R w/o-WA	WA	0	0	0	0	0
	Customer Service / Weatherization	OTHER	21,019,243	(9,642,543)	9,699,580	(11,137,259)	(196,673,541)
	Def Reg Asset-Foote Creek Contract	SG	0	0	0	0	0
	Def Reg Asset-Transmission Srvs Deposit	SG	0	0	0	0	0
	Deferral of Renewable Energy Credit - UT	OTHER	7,905,171	(1,003,273)	203,409	799,864	0
	Deferral of Renewable Energy Credit - WY	OTHER	516,102	(762,169)	339,592	388,408	131,086
	Deferred Coal Cost - Arch	SE	0	0	0	0	0
	Deferred Coal Costs - Naughton Contract	SE	688,077	0	0	0	0
	Deferred Comp Plan Benefits-PPL	SO	0	0	0	0	0
	Deferred Excess Net Power Costs - WY 08	OTHER	0	0	0	0	0
	Deferred Excess Net Power Costs-CA	CA	0	0	0	0	0
		OTHER	0	0	0	0	0
	Deferred Excess Net Power Costs-WY	WYP	0	0	0	0	0
	Deferred Excess Net PowerCosts - OR	OTHER	0	0	(2,907,243)	657,356	1,405,341
	Deferred Regulatory Expense	IDU	0	0	0	0	0

PacifiCorp
Federal Income Taxes
Figures in Actual Dollars

Primary Account	Description	Alloc	2017	2018	2019	2020	2021
	Deferred UT Independent Evaluation Fee	UT	0	0	0	0	0
	Environmental Cleanup Accrual	SO	0	0	0	0	0
	Environmental Costs WA	WA	190,245	130,611	103,765	123,000	231,082
	Environmental Liability - Regulated	SO	25,057,647	9,286,582	447,098	2,648,538	0
	ERC (Emission Reduction Credit) Impairme	SE	0	0	0	0	0
	Extraction Tax Paid / Accrued	SE	0	0	0	0	0
	FAS 87/88 Writeoff-UT rate order	UT	0	0	0	0	0
	Federal Income Tax Interest	SO	0	0	0	0	0
	Glenrock Excluding Reclamation-UT rate o	UT	0	0	0	0	0
	Goodnoe Hills Liquidation Damages - WY	WYP	21,250	21,250	21,250	21,250	21,250
	Hermiston Swap	SG	171,693	171,693	171,693	171,693	171,693
	Highway relocation	SNPD	1,863,634	1,759,239	2,098,862	2,372,063	3,813,773
	ID - Deferred Overburden Costs	OTHER	4,452	(62,404)	104,388	(46,073)	35,987
	ID MEHC 2006 Transistion Costs	IDU	0	0	0	0	0
	ID RTO Grid West N/R	IDU	0	0	0	0	0
	Idaho Customer Balancing Account	OTHER	0	0	0	0	0
	IDAI Costs-Direct Access-CA	CA	0	0	0	0	0
	Injuries and Damages Reserve	SO	0	0	0	0	0
	Joseph Settlement-SG	SG	137,381	80,139	(0)	0	0
	Lakeview Buyout-SG	SG	0	0	0	0	0
	March 2006 Transition Plan costs-WA	WA	0	0	0	0	0
	May 2000 Transition Plan Costs-OR	OR	0	0	0	0	0
	MCI FOG Wire Lease	SG	755	2,449	(466,012)	278,881	(862)
		WYP	0	0	0	0	0
	Microsoft Software License Liability	SO	0	0	0	0	0
	Misc - Reg Assets/Reg Liab-Total	OTHER	0	0	0	0	0
	Misc Def Dr-Prop Damage Repairs	SO	0	0	0	0	0
	Misc. Deferred Credits	SO	0	0	0	0	0
	NW Power Act-WA	OTHER	132,673	(312,146)	(450,720)	386,121	243,591
	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0
	OR Deferred Intevenor Funding Grants	OR	0	0	0	0	0
	OR RCAC Sept-Dec 07 deferred	OR	0	0	0	0	0
	OR Reg Asset/Liability Consolidation	OR	0	0	0	0	0
	OR SB 408 Recovery	OTHER	0	0	0	0	0
	Oregon Rate Refund	OTHER	0	0	0	0	0
	Pension / Retirement (Accrued / Prepaid)	SO	(269,693)	(58,987)	(143,544)	(9,285)	(29,299)
	Pension Liability - UMWA Withdrawal Obli	SE	4,438,442	0	0	0	0
	PMI EITF Pre-Stripping Costs	SE	0	0	0	0	0
	PMI Sec 263A Adjustment	SE	0	0	0	0	0
	PMIBCC Gain/Loss on Assets Disposed	SE	0	0	0	0	0
	PMIBook Depreciation	SE	17,369,648	21,927,207	16,620,851	16,299,925	15,868,049
	PMIBridger Section 471 Adj	SE	0	0	0	0	0
	PMIDevt Cost Amort	SE	0	0	0	0	0
	PMIOverbuden Removal	SE	0	0	0	0	0
	PMIVacationBonus Adjustment	SE	0	0	0	0	0
	PMIWY Extraction Tax	SE	(637,976)	153,119	322,678	658,903	(302,512)
	Post Merger Loss-Reacquired Debt	SNP	649,181	612,259	584,922	582,467	582,468
	Powerdale Decommissioning Reg Asset - ID	IDU	26,216	26,100	24,893	21,831	12,324
	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0
	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0
	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0
	Prepaid Taxes-ID PUC	IDU	0	0	0	0	0
	Prepaid Taxes-property taxes	GPS	(134,124)	(701,244)	(591,042)	(2,863,319)	(4,929,707)
	Prepaid Taxes-UT PUC	UT	0	0	0	0	0
	Property Insurance	SO	0	0	0	0	0
	Purchase Card Trans Provision	SO	0	0	0	0	0
	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	0	0	0	0	671,480
	Reg Asset - CA - Transportation Electri	OTHER	0	0	444,891	(56,703)	(158,696)
	Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0
	Reg Asset - Carbon Plant Decommissioning	CA	52,048	0	0	0	0
		WYP	0	0	0	0	523,253
	Reg Asset - Cholla U4 - O&M Depreciation	IDU	0	0	0	0	805,881
	Reg Asset - Cholla Unrecovered Plant - C	CA	0	0	0	0	120,591
	Reg Asset - Current DSM	OTHER	0	0	0	0	0
	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0
	Reg Asset - Emergency Service Programs -	OTHER	0	0	0	623,230	(4,632)
	Reg Asset - Lake Side Liq.	WYP	27,331	27,331	27,331	27,331	27,331
	Reg Asset - OR Asset Sale Gain Giveback	OTHER	(9,150)	(554,623)	141,760	(734,371)	(686,219)
	Reg Asset - OR Transportation Electrific	OTHER	0	0	0	0	0

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	Reg Asset - Other - Balance Reclass	OTHER	0	0	0	0	0
	Reg Asset - Post - Ret MMT -UT	UT	278,648	139,324	0	0	0
	Reg Asset - Post-Retirement Settlement L	SO	341,954	353,077	353,077	176,538	3,702,799
		UT	(372,012)	(331,656)	(291,300)	(291,300)	1,689,281
		WYU	22,244	22,244	22,244	11,122	0
	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0
	Reg Asset - UT - Naughton U3 Costs	UT	0	0	0	0	0
	Reg Asset - UT - Solar Incentive Program	OTHER	(2,824,787)	(4,310,410)	(8,870,502)	(1,260,102)	(553,294)
	Reg Asset - UT MPA	OTHER	0	0	0	0	0
	Reg Asset - UT REC's in Rates - Current	OTHER	0	0	0	0	0
	Reg Asset - UT STEP Pilot Programs Balan	OTHER	2,824,787	4,310,410	8,870,502	1,260,102	553,294
	Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0
	Reg Asset _ Pension MMT -UT	UT	283,176	141,588	0	0	0
	Reg Asset FAS 158 Pension Liab Adj	SO	24,175,616	15,077,483	36,371,746	15,127,961	18,426,229
	Reg Asset FAS 158 Post Retire Liab	SO	(6,408,983)	4,558,479	(14,044,478)	(18,208,953)	(520,588)
	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0
	Reg Asset Utah ECAM	OTHER	0	0	0	0	0
	Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	(38,285)
	Reg Liab - OR Energy Conservation Charge	OTHER	0	0	0	0	0
	REG LIAB-DSM	OTHER	14,801,734	(8,636,864)	23,147,146	(22,499,814)	(2,785,659)
	REG LIABILITY - BRIDGER MINE ACCELERATED	OR	0	0	0	0	1,819,719
		WA	0	0	0	0	1,274,704
	Reg Liability - CA California Alternativ	OTHER	0	0	0	59,418	373,123
	Reg Liability - CA GHG Allowance Revenue	OTHER	1,797,497	1,317,886	1,147,138	(3,842)	1,090,845
	Reg Liability - CA Klamath River Dams Re	CA	0	0	0	0	264,595
	Reg Liability - Cholla Decommissioning -	CA	0	0	0	0	(30,293)
		IDU	0	0	0	0	(113,310)
		OR	0	0	0	0	8,684,755
		UT	0	0	0	0	19,601,220
		WYP	0	0	0	0	(280,494)
	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0
	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0
	Reg Liability - Depreciation Decrease -	OR	1,078,877	0	0	0	0
		OTHER	0	1,164,032	1,255,908	1,355,036	(563,709)
	Reg Liability - Depreciation Decrease De	WA	0	0	0	0	6,648
	Reg Liability - Energy Savings Assistanc	OTHER	698,639	(244,948)	51,026	223,509	53,024
	Reg Liability - Excess Income Tax Deferr	OTHER	0	88,115,924	(15,034,473)	(2,051,679)	(47,889,798)
	Reg Liability - ID Property Insurance Re	IDU	54,700	113,248	113,544	113,544	113,544
	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0
	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	613,425	1,538,605	1,865,398	2,226,834	746,829
	Reg Liability - OR Injuries & Damages Re	OR	2,773,569	(860,933)	(21,503)	2,164,027	1,484,743
	Reg Liability - OR Property Insurance Re	OR	(8,867,029)	4,304,001	(6,973,705)	(1,363,822)	(7,967,675)
	Reg Liability - Plant Closure Cost - WA	WA	0	0	0	0	677,868
	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0
	Reg Liability - Property Insurance Reser	CA	0	0	0	797,754	130,852
		WA	0	0	0	0	113,696
	Reg Liability - Sale of REC's-ID	OTHER	0	0	0	0	0
	Reg Liability - Sale of REC's-WA	OTHER	63,903	(63,903)	0	0	0
	Reg Liability - Sale of renewable Energy	OTHER	806,671	(806,671)	302,888	841,185	801,489
	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0
	Reg Liability - Steam Decommissioning -	WA	0	0	0	0	1,784,808
	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0
		WYP	0	0	0	0	0
	Reg Liability - UT Home Energy Lifeline	UT	0	0	0	0	0
	Reg Liability - WA - Accelerated Depreci	WA	8,405,632	12,322,966	12,611,581	12,611,581	(2,406,481)
	Reg Liability - WA Decoupling Mechanism	OTHER	666,696	1,996,368	(452,218)	11,768,075	(13,024,592)
	Reg Liability - WA Low Energy Program	WA	(286,731)	(495,670)	(1,288,511)	(1,012,874)	0
	Reg Liability - WY Property Insurance Re	WYP	194,847	349,030	349,810	349,810	(377,355)
	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0
	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0
	RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0
	Regulatory Asset - Post - Ret MMT -CA	CA	17,488	17,488	8,744	0	0
	Regulatory Asset - Post - Ret MMT -ID	IDU	0	0	0	0	0
	Regulatory Asset - Post -Ret MMT -OR	OR	193,035	193,035	96,518	0	0
	Regulatory Asset - Post -Ret MMT -WY	WYP	0	0	0	0	0
	Regulatory Liability - CA Deferred Exces	OTHER	0	0	0	0	529,409
	Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0
	Regulatory Liability - CA Solar Feed-in	OTHER	(275,287)	(131,559)	(446,501)	(623,230)	0
	Regulatory Liability - OR Deferred Exces	OTHER	7,325,472	5,160,413	5,968,526	1,291,304	(24,738,568)

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	Regulatory Liability - OR RECS in Rates	OTHER	0	0	0	0	0
	Regulatory Liability - Sale of Renewable	OTHER	0	0	0	0	0
	Regulatory Liability - UT Deferred Exces	OTHER	3,316,569	(3,316,569)	(0)	0	0
	Regulatory Liability - UT REC's in Rates	OTHER	0	0	0	0	0
	Regulatory Liability - UT Solar Feed-in	OTHER	2,501,392	3,883,623	3,227,313	(2,159,708)	(1,933,155)
	Regulatory Liability - WA Deferred Exces	OTHER	10,622,769	13,218,594	(9,201,662)	3,761,798	(3,572,349)
	Regulatory Liability - WA RECS in Rates	OTHER	0	0	0	0	0
	Regulatory Liability - WY Deferred Exces	OTHER	10,350,835	(1,471,473)	(8,879,362)	2,773,632	(2,730,794)
	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0
	Reverse Accrued Final Reclamation	OTHER	(790,838)	2,056,373	(4,589,175)	(2,453,843)	(842,918)
	RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0
	RTO Grid West Notes Receivable-WY	WYP	0	0	0	0	0
	Sales & Use Tax Accrual	SO	0	0	0	(250,977)	0
	SB 1149-Related Reg Assets-OR	OTHER	0	0	0	0	0
	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0
	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0
	Sec 174 94-98 7 99-00 RAR	SO	0	0	0	0	0
	Sec. 481a Adj - Repair Deduction	SG	0	0	0	(11,174,667)	0
	Self Insured Health Benefit	SO	0	0	0	0	0
	Sick Leave Accrual - PMI	SE	63,253	(15,668)	761	(9,957)	(382)
	Sick Leave Vacation & Personal Time	SO	(504,785)	(56,615)	468,899	3,100,719	72,313
	SMUD Revenue Imputation-UT reg liab	UT	0	0	0	0	0
	SRC Book Cost Depletion	SG	0	0	0	0	0
	SRC Book Depletion step up basis adj	SG	0	0	0	0	0
	Steam Rts Blundell Geothml Bk Depr	SG	0	0	0	0	0
	Suppl. Exec. Retirement Plan (SERP)	SO	0	0	0	0	0
	TGS Buyout-SG	SG	15,473	15,474	15,474	9,026	0
	Transition Team Costs-UT	UT	0	0	0	0	0
	Trapper Mine Contract Obligation	SE	176,932	205,200	280,709	309,218	832,496
	Trojan Decommissioning Costs	TROJD	(42,345)	(25,731)	(50,974)	(54,827)	(45,715)
	Unearned Joint Use Pole Contact Revenu	SNPD	0	0	0	0	0
	UNRECOVERED PLANT-POWERDALE	SG	0	0	0	0	0
	UT Kalamath Relicensing Costs	OTHER	0	0	0	0	0
	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0
	WA Disallowed Colstrip #3 Write-off	WA	52,188	52,188	52,188	52,188	30,473
	WA Rate Refunds	OTHER	0	0	0	0	1,850,111
	WA RTO Grid West N/R w/o	WA	0	0	0	0	0
	West Valley Contract Termination Fee Acc	SG	0	0	0	0	0
	West Valley Lease Reduction - CA	CA	0	0	0	0	0
	West Valley Lease Reduction - ID	IDU	0	0	0	0	0
	West Valley Lease Reduction - OR	OR	0	0	0	0	0
	West Valley Lease Reduction - UT	UT	0	0	0	0	0
	West Valley Lease Reduction - WA	WA	0	0	0	0	0
	West Valley Lease Reduction - WY	WYU	0	0	0	0	0
	Willow Wind Account Receivable	WA	0	0	0	0	0
	WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0
	WY - Deferred Advertising Costs	WYP	0	0	0	0	0
	WY - Deferred Overburden Costs	WYP	10,346	(175,635)	293,719	(129,637)	101,258
	WY PCAM Def Net Power Costs	WYP	0	0	0	0	0
SCHMAT Total			1,037,099,368	1,091,023,330	1,203,200,912	1,245,097,989	1,257,858,233
SCHMDP	2004 JCA-Qualified Prod Activities Deduc	SG	33,558,074	18,553,426	0	0	0
	Amort of Projects-Klamath Engineering	DGP	0	0	0	0	0
	Book Depreciation Allocated to Medicare	SCHMD EXP	(16,933)	(10,637)	(19,357)	0	0
	MEDICARE SUBSIDY	SO	0	0	0	0	0
	MEHC Insurance Services-Receivable	SO	0	0	0	0	0
	PMI 2004 JCA-Qualified Prod Activities D	SE	1,874,524	1,529,926	0	0	0
	PMI Overriding Royalty	SE	0	0	0	0	0
	PMI Tax Exempt Interest Income	SE	0	0	0	0	0
	PMI Depletion	SE	0	0	0	3,770,609	6,400,988
	Preferred Dividend - PPL	SNP	65,097	81,772	106,610	105,293	109,994
	SPI 404(K) Contribution	SO	0	0	0	0	0
	Tax Depletion - Deer Creek	SE	0	0	0	0	0
	Tax Exempt Interest - CA IOU	CA	0	0	0	0	0
	Tax Exempt Interest (No AMT)	SO	0	0	0	0	0
	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	0	0	0	217,457	9,316
	Trapper Mine Dividend Deduction	SE	0	0	0	0	0
SCHMDP Total			35,480,761	20,154,487	87,253	4,093,359	6,520,299
SCHMDT	190LEGAL RESERVE	SO	0	0	0	0	0
	283SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	0	0	0	0	0

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	781 Shopping Incentive_OR	OTHER	0	0	0	0	0
	A&G Credit - ID	IDU	0	0	0	0	0
	A&G Credit - WA	WA	0	0	0	0	0
	A&G Credit - WY	WYP	0	0	0	0	0
	A&G Credit-CA	CA	0	0	0	0	0
	A&G Credit-OR	OR	0	0	0	0	0
	Accrued CIC Severance	SO	0	0	0	0	0
	ACCruED ROYALTIES	SE	0	0	0	0	0
	AFUDC - DEBT	SNP	15,891,110	11,230,726	25,390,919	42,832,296	38,222,450
	AFUDC - Equity	SNP	27,043,259	21,107,077	49,314,403	86,550,812	78,974,277
	Allowance for Doubtful A/C-Grid West W/O	SG	0	0	0	0	0
	AMORT NOPAS 99-00 RAR	SO	50,796	49,806	38,633	64,313	28,449
	Amort of Debt Disc & Exp	SNP	0	0	0	0	0
	Amort of Projects-Klamath Engineering	DGP	0	0	0	0	0
	ARO/Reg Diff - Trojan - WA	WA	(1,171)	(1,784)	(2,547)	(281,807)	(8,992)
	Basis Intangible Difference	SNP	0	0	0	334,193	284,153
		SO	237,224	170,883	222,728	0	0
	Bonus Liability	SO	0	0	0	0	0
	Book Gain/Loss on Land Sales	GPS	635,312	417,700	1,578,285	4,707,625	2,099,757
	BPA Conservation Rate Credit	SG	0	0	0	0	0
	Bridger Coal Company Gain/Loss on Assets	SE	(9,695,907)	(572,895)	128,991	(112,049)	(37,135)
	CA - January 2010 Storm Costs	OTHER	0	0	0	0	0
	CA Def Excess NPC	CA	(1,986,072)	(23,051)	1,964,945	0	0
		OTHER	0	0	0	(1,973,248)	(2,963,868)
	CA Deferred Intervenor Funding	OTHER	278	756	1,555	1,624	107,379
	CA GHG Allowance	OTHER	(1,908,734)	0	0	3,435,671	(3,213,399)
	CA Refund	OTHER	0	0	0	0	0
	CA West Valley Lease Reduction	CA	0	0	0	0	0
	Capitalized Depreciation	SO	4,931,895	5,236,210	5,977,157	6,684,051	7,807,154
	Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0
	Cholla GE Safe Harbor Lease	SG	0	0	0	0	0
	Cholla Plt Transact Costs- APS Amort - I	IDU	32,973	2,749	0	0	0
	Cholla Plt Transact Costs- APS Amort - O	OR	53,813	4,485	0	0	0
	Cholla SHL-NOPA (Lease Amortization)	SG	248,093	282,619	339,662	395,825	2,076,324
	Coal M&S Inventory Write-Off	SNPD	1,197,773	(1,239,492)	1,548,074	(561,963)	1,062,732
	Coal Mine Development	SE	0	0	0	0	0
	Contra Pension Reg Asset CTG - UT	UT	0	0	0	0	0
	Contra Pension Reg Asset CTG - WA	WA	0	0	0	0	0
	Contra Pension Reg Asset MMT & CTG_CA	CA	91,920	92,864	45,017	0	0
	Contra Pension Reg Asset MMT & CTG_OR	OR	1,014,633	1,018,197	503,753	0	0
	Contra Pension Reg Asset MMT & CTG_WY	WYP	0	0	0	0	0
	Contra RA UMWA Pension CA	OTHER	(69,884)	0	7,419	0	1,805,155
	Contra RA UMWA Pension ID	OTHER	0	0	0	0	0
	Contra RA UMWA Pension OR	OTHER	0	0	0	0	0
	Contra RA UMWA Pension UT	OTHER	0	0	0	0	0
	Contra RA UMWA Pension WA	OTHER	(313,454)	0	33,276	0	0
	Contra RA UMWA Pension WY	OTHER	0	0	0	0	0
	Contra Reg Asset - Pension Plan CTG	SO	820,492	1,640,983	1,640,983	820,492	0
	Contract Liability Basis Adjustment -Che	SG	(157,324)	(235,938)	(124,821)	(277,009)	(535)
	ContraRA DeerCreekAband CA	CA	(153,468)	(243,810)	17,265	(77,588)	(69,305)
	ContraRA DeerCreekAband ID	IDU	(431,365)	(431,912)	(415,220)	(392,839)	(381,839)
	ContraRA DeerCreekAband OR	OR	(1,840,823)	(1,540,238)	(1,619,496)	(1,840,823)	248,200
	ContraRA DeerCreekAband UT	UT	2,901,319	17,910	(7,626)	0	1,482,879
	ContraRA DeerCreekAband WA	WA	(688,354)	(1,093,568)	77,444	(95,534)	797,164
	ContraRA DeerCreekAband WY	WYU	957,004	0	0	(3,100,207)	170,844
	Customer Service / Weatherization	OTHER	0	0	0	0	0
	Def Reg Asset-Transmission Srvs Deposit	SG	28,165	(260,044)	(1,519,877)	85,124	31,479
	Deferral of Renewable Energy Credit - WA	OTHER	(1,989,137)	61,877	(21,145)	251,997	(166,465)
	Deferred Coal Costs - Naughton Contract	SE	0	0	0	0	0
	Deferred Comp Plan Benefits-PPL	SO	(834,544)	(618,260)	(69,799)	2,103,779	(1,286,548)
	Deferred Excess Net Power Costs - ID 09	OTHER	(9,418,452)	3,858,483	12,033,265	5,358,992	(8,272,421)
	Deferred Excess Net Power Costs - OR	OTHER	0	0	0	0	0
	Deferred Excess Net Power Costs - UT	OTHER	(28,437,268)	3,266,277	32,906,043	22,672,151	17,505,998
	Deferred Excess Net Power Costs - WY 08	OTHER	(5,156,070)	0	7,302,971	6,104,110	(5,827,833)
	Deferred Intervenor Funding Grants-OR	OTHER	(672,080)	396,962	442,893	569,633	567,684
	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	0	0	0	0	0
	Deferred Regulatory Expense-IDU	IDU	0	0	40,000	0	36,483
	Depletion - Tax Percentage Deduction	SE	0	0	0	0	0
	Duke/Hermiston Contract Renegotiation	SG	0	0	0	0	0

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	FAS 106 Accruals	SO	0	0	0	0	0
	FAS 158 - Funded Pension Asset	SO	0	0	0	0	0
	FAS 158 Pension Liability	SO	22,094,257	78,108,889	27,951,791	23,106,877	24,711,552
	FAS 158 Post Retirement Liability	SO	0	4,171,096	(1,685,732)	5,261,609	(1,429,879)
	FAS 158 Post-Retirement Liability	SO	5,003,194	2,814,464	9,620,795	0	3,180,075
	Fixed Asset-Book/Tax - IGC	SE	0	0	0	0	0
	Gain/(Loss) on Prop Dispositions	GPS	(896,797)	8,961,133	16,378,238	13,104,246	119,531,346
	Goodnoe Hills Liquidation Damages - WY	WYP	0	0	0	0	0
	Hazardous Waste Clean-up Costs	SO	28,213,241	10,512,380	1,875,559	4,683,616	24,257,168
	Hazardous Waste Clean-up Costs-WA	WA	0	0	0	0	0
	ID - Deferred Overburden Costs	OTHER	0	0	0	0	0
	Idaho Customer Balancing Account	OTHER	0	0	0	0	0
	IGC Vacation Accrual	SO	0	0	0	0	0
	Injuries and Damages Reserve	SO	19,126,786	28,615,620	(10,315,843)	11,791,456	(251,915,777)
	Insurance Reserve	SO	(3,472,913)	(30,653,686)	(228,904)	0	115,250,000
	Inventory Reserve - PMI	SE	0	(128,843)	128,843	(1,667,805)	(983,515)
	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0
	Microsoft Software License Liability	SO	0	0	0	0	0
	Mine Safety Sec. 179E Election - PMI	SE	0	0	0	0	0
	Mine Safety Sec. 179E Election - PPW	SE	0	0	0	0	0
	Misc Def Dr-Prop Damage Repairs	SO	0	0	0	0	0
	Misc Deferred Credits	SO	0	0	0	0	0
	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0
	OR Rate Refunds	OTHER	0	0	0	0	0
	OR Reg Asset/Liability Consolidation	OR	1,350	539	298	173,875	10,693
	OR RTO Grid West N/R	OR	0	0	0	0	0
	OR SB 408 Recovery	OTHER	0	0	0	0	0
	Oregon Gain on Sale of Halsey-OR	OTHER	0	0	0	0	0
	OTHER PREPAIDS	SO	(1,581,334)	1,680,027	(820,667)	(1,404,577)	1,615,458
	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	0	0	0	0	0
	PMI - Fuel Cost Adjustment	SE	1,454,680	(1,609,981)	1,586,957	2,174,461	(5,844,943)
	PMI Bonus Accrual	SE	0	0	0	0	0
	PMI Coal Mine Development	SE	0	0	0	0	0
	PMI Coal Mine Receding Face (Extension)	SE	1,335,520	1,227,537	658,918	46,250	0
	PMI EITF Pre Stripping Costs	SE	34,430	(892,019)	(3,297,805)	2,648,181	(892,529)
	PMI Underground Mine Cost Depletion	SE	0	0	0	0	0
	PMI WY Extraction Tax	SE	0	0	0	0	0
	PMIDevt Cost Amort	SE	(403,125)	(593,206)	(379,445)	(561,981)	(675,581)
	PMISEC 263A Adjustment	SE	1,213,091	3,892,873	(5,263,684)	739,167	774,785
	PMITax Depreciation	SE	8,695,609	7,751,568	6,227,025	4,742,085	3,255,990
	Post Merger Loss-Reacquired Debt	SNP	0	0	0	0	0
	Powerdale Decommissioning Reg Asset - ID	IDU	0	0	0	0	0
	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0
	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0
	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0
	Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0
	Prepaid - FSA O&M - East	SG	0	0	0	938,423	960,012
	Prepaid Aircraft Maintenance Costs	SG	37,884	(15,307)	12,654	253,268	(93,635)
	PREPAID IBEW 57 MEDICAL	SO	0	0	0	0	0
	Prepaid IBEW 57 Pension Contribution - C	OTHER	0	0	0	0	0
	Prepaid Lease-Gadsby Gas Turbine	SG	0	0	0	1,013,634	(510,894)
	Prepaid Surety Bond Costs	SO	0	0	0	0	0
	Prepaid Taxes-CA Property Taxes-GPS allo	GPS	0	0	0	0	0
	Prepaid Taxes-ID PUC	IDU	65,879	(11,555)	40,121	(199)	(77,407)
	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	0	0	0	0	0
	Prepaid Taxes-OR PUC	OR	218,493	125,761	(156,272)	548,933	497,681
	Prepaid Taxes-property taxes	GPS	0	0	0	0	0
	Prepaid Taxes-UT PUC	UT	(31,133)	(10,245)	(71,069)	12,136	713,202
	Prepaid Taxes-WA UTC	WA	0	0	0	0	0
	Prepaid Taxes-WY PSC	WYP	0	0	0	0	0
	Prepaid Water Rights	SG	0	0	(0)	0	0
	Property Insurance(Injuries & Damages)	SO	0	0	0	0	0
	Ptax NOPAs	SO	0	0	0	0	0
	Purchase Card Trans Provision	SO	0	0	0	0	0
	Redding Renegotiated Contract	SG	0	0	0	0	0
	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0
	Reg Asset - CA GreenHouse Gas Allowance	OTHER	0	0	0	0	0
	Reg Asset - CA Mobile Home Park Conversi	OTHER	4,634	181,210	6,598	23,627	(6,993)
	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	0	0	0	0	0

PacifiCorp
Federal Income Taxes
Figures in Actual Dollars

Primary Account	Description	Alloc	2017	2018	2019	2020	2021
	Reg Asset - Carbon Decommissioning - CA	CA	0	0	0	893,571	(345,899)
	Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0
	Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0
	Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0
	Reg Asset - Carbon Plant Decommissioning	SG	(696)	0	0	0	(1,607,055)
	Reg Asset - Carbon Unrecovered Plant - I	IDU	(478,639)	(478,639)	(478,639)	(478,639)	(239,319)
	Reg Asset - Carbon Unrecovered Plant - U	UT	(3,444,641)	(3,444,641)	(3,444,641)	(3,444,641)	703,583
	Reg Asset - Carbon Unrecovered Plant - W	WYP	(1,158,188)	(1,158,188)	(1,158,188)	(1,158,188)	(579,094)
	Reg Asset - Community Solar - OR	OTHER	0	0	160,053	654,153	737,094
	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	0	0	0	0	6,110,406
	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0
	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0
	Reg Asset - Depreciation Increase - ID	IDU	1,326,609	(5,476,901)	73,385	(142,073)	6,053,853
	Reg Asset - Depreciation Increase - UT	UT	(128,043)	(128,043)	(128,043)	(128,043)	(128,043)
	Reg Asset - Depreciation Increase - WY	WYP	(442,191)	(442,191)	(442,191)	(442,191)	(442,191)
	Reg Asset - Energy West Mining	SE	12,537,417	15,484,719	(1,003,974)	4,948,004	3,264,033
	Reg Asset - Fire Risk Mitigation - CA	OTHER	0	0	0	5,900,545	11,210,005
	Reg Asset - ID 2017 Protocol - MSP Defer	IDU	0	75,000	150,000	75,000	0
	Reg Asset - ID Deferred Excess Net Power	OTHER	0	0	0	0	0
	Reg Asset - Major Mtc Exp - Colstrip U4	WA	0	0	0	0	258,904
	Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0
	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	0	0	0	0	0
	Reg Asset - Noncurrent Reclass - Other	OTHER	0	122,856	(14,974)	(64,995)	596,462
	Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0
	Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0
	Reg Asset - OR Sch 203 - Black Cap	OTHER	0	0	0	0	0
	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0
	Reg Asset - OR Solar Feed-in Tariff	OTHER	(139,309)	(22,935)	(69,830)	548,828	(126,256)
	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	0	0	0	0	0
	Reg Asset - OR Transportation Electric	OTHER	0	0	389,879	1,097,334	2,187,930
	Reg Asset - Other - Balance Reclass	OTHER	1,350	39,054	994,267	1,853,875	4,727,526
	Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	0	0	0
	Reg Asset - Pension Settlement - CA	OTHER	0	0	0	499,093	(25,856)
	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(13,318)	(13,318)	(13,318)	(13,318)	(13,318)
	Reg Asset - REC Sales Deferral - CA - No	OTHER	(0)	0	0	0	0
	Reg Asset - REC Sales Deferral - OR - No	OTHER	0	192,046	(179,015)	(13,030)	0
	Reg Asset - RPS Compliance Purchases	OTHER	643,431	(643,431)	0	0	0
	Reg Asset - SB 1149 Balance Reclass	OTHER	0	0	0	0	0
	Reg Asset - UT - Deferred Stock Redempti	OTHER	(82,531)	(82,531)	(82,531)	(82,531)	(82,531)
	Reg Asset - UT 2017 Protocol - MSP Defer	UT	2,198,202	4,401,800	4,400,000	2,199,998	(13,200,000)
	Reg Asset - UT Deferred Excess Net Power	OTHER	0	0	0	0	0
	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
	Reg Asset - UT Subscriber Solar Program	UT	597,889	237,669	107,218	209,585	18,917
	Reg Asset - Utah MPA	OTHER	0	0	0	0	0
	Reg Asset - WA Decoupling Mechanism	OTHER	0	0	0	0	4,033,207
	Reg Asset - WA Merwin Project	OTHER	0	0	0	0	3,432
	Reg Asset - WA Transportation Electric	OTHER	0	0	39,464	146,683	210,474
	Reg Asset - WY - Deferred Stock Redempti	OTHER	(28,442)	(28,442)	(28,442)	(28,442)	(28,442)
	Reg Asset - WY 2017 Protocol - MSP Defer	WYP	0	1,600,000	1,599,996	800,004	(4,000,000)
	Reg Asset - WY Deferred Excess Net Power	OTHER	0	0	0	0	0
	Reg Asset - WY Liquidation Damages N2	WYP	(5,707)	(5,708)	(5,708)	(5,708)	(5,708)
	Reg Asset - WY REC's in Rates - Current	OTHER	0	0	0	0	0
	Reg Asset - REC Sales Deferral - WA	OTHER	0	0	0	0	0
	Reg Asset balance reclass	OTHER	14,801,734	(8,636,864)	23,147,146	(22,499,814)	(2,785,659)
	Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0
	Reg Asset-Post Employment Costs	SO	(1,129,287)	(768,541)	(427,698)	0	0
	Reg Assets BPA balancing accounts-IDU	OTHER	0	0	0	0	0
	Reg Liab - OR Energy Conservation Charge	OTHER	(463,679)	366,948	(131,167)	(106,968)	179,425
	REG LIAB-DSM	OTHER	0	0	0	0	0
	Reg Liability - Contra - Carbon Decommis	IDU	0	0	(34,621)	0	0
		UT	0	0	(250,441)	0	(17,301,882)
		WYP	(535,226)	(535,226)	(623,945)	(490,866)	(223,253)
	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0
	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0
	Reg Liability - FAS 158 Post Retirement	SO	0	10,971,479	(10,971,479)	(18,208,953)	(520,588)
	Reg Liability - Non current Reclass - Ot	OTHER	0	(122,856)	14,974	64,995	(596,462)
	Reg Liability - Sale of renewable Energy	OTHER	(184,603)	218,301	(86,267)	(101,361)	(767,718)
	Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0
	Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0

PacifiCorp
Federal Income Taxes
Figures in Actual Dollars

Primary Account	Description	Alloc	2017	2018	2019	2020	2021
	Reg Liability - UT Property Insurance Re	UT	(524,806)	(2,024,238)	(1,206,417)	(1,837,123)	6,131,287
	Reg Liability - WA Low Energy Program	WA	0	0	0	0	0
	Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0
	Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0
	Reg Liability-ID Gain on Sale of Asset	IDU	0	0	0	0	0
	Reg Liability-UT Gain on Sale of Asset	UT	0	0	0	0	0
	Reg Liability-WY Gain on Sale of Asset	WYP	0	0	0	0	0
	Reg. Liability - Deferred Benefit_Arch S	SE	0	0	0	0	0
	Reg. Liability - UT Home Energy Lifeline	UT	(293,376)	212,273	88,369	0	0
	Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0
	Regulatory Liabilities - Interim Provisi	OTHER	0	0	0	0	0
	Regulatory Liability - OR Asset Sale Gai	OTHER	0	0	0	0	0
	Regulatory Liability - Other Reg Liabili	OTHER	0	0	0	0	0
	Removal Cost (net of salvage)	GPS	66,962,584	42,267,799	50,126,198	66,662,850	78,603,972
	Repair Allowance 3115	DGP	0	0	0	0	0
	Repair Deduction	SG	134,141,982	164,573,418	146,684,850	166,333,461	154,034,912
	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0
	Reverse Accrued Final Reclamation	OTHER	0	0	0	0	0
	RTO Grid West N/R Allowance	SG	0	0	0	0	0
	RTO Grid West N/R Allowance w/o WA	WA	0	0	0	0	0
	Sales & Use Tax Accrual	SO	0	0	0	0	0
	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0
	Sec 1031 Like Kind Exchange	SO	0	0	0	0	0
	Self Insured Health Benefit	SO	0	0	0	0	0
	Severance Accrual	SO	66,370	(438,409)	257,395	242,336	(2,802,416)
	Stm Rts Blundell Geothermal Tax Depr	SG	0	0	0	0	0
	Suppl. Exec. Retirement Plan (SERP)	SO	0	0	0	0	0
	Tax Depreciation	TAXDEPR	894,170,234	775,878,069	590,717,641	832,782,319	1,225,252,918
	TAX PERCENTAGE DEPLETION - DEDUCTION	SE	(39,203)	29,808	31,531	107,133	33,070
	Trojan Decommissioning Costs - OR	OR	0	0	0	0	0
	Trojan Decommissioning Costs - WA	WA	0	0	0	0	0
	Trojan Special Assessment -DOE-IRS	TROJD	0	0	0	0	0
	Unearned Joint Use Pole Contact Revenue	SNPD	15,821	9,415	(22,004)	12,247	(93,193)
	University of WY Contract Amort.	WYP	0	0	0	0	0
	Unrecovered Plant Powerdale	SG	0	0	0	0	0
	UT Def Independent Evaluation Fee	UT	0	(122,856)	0	0	0
	UT Kalamath Relicensing Costs	OTHER	(3,488,788)	(3,604,730)	(3,602,501)	(3,751,105)	(3,930,874)
	UT West Valley Lease Reduction	UT	0	0	0	0	0
	Vacation Accrual - PMI	SE	43,056	21,664	11,054	91,829	(40,490)
	WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0
	WA Rate Refunds	OTHER	0	0	0	0	0
	West Valley Contract Termination Fee Acc	SG	0	0	0	0	0
	West Valley Lease Reduction - ID	IDU	0	0	0	0	0
	West Valley Lease Reduction - WY	WYP	0	0	0	0	0
	Willow Wind Account Receivable	WA	0	0	0	0	0
	WY - Deferred Advertising Costs	OTHER	0	0	0	0	0
	WY - Deferred Overburden Costs	WYP	0	0	0	0	0
SCHMDT Total			1,188,386,707	1,145,212,459	974,595,908	1,274,977,762	1,617,837,190
Grand Total			2,596,173,531	2,603,945,228	2,492,961,783	2,808,171,853	3,191,949,637

PacifiCorp
Deferred Income Tax Expense and Investment Tax Credit Amortization
Figures in Actual Dollars

Primary Account	Secondary Account	Account Description	Alloc	2017	2018	2019	2020	2021
4101000	000000	Adj to Blend 2017 & 2018 tax rates	CA	-	9,102	-	-	-
			CN	-	-	-	-	-
			GPS	-	(504,439)	-	-	-
			IDU	-	(187,222)	-	-	-
			OR	-	300,209	-	-	-
			OTHER	-	452,413	-	-	-
			SE	-	(720,990)	-	-	-
			SG	-	190,460	-	-	-
			SNP	-	946,797	-	-	-
			SNPD	-	125,943	-	-	-
			SO	-	(2,357,883)	-	-	-
			TAXDEPR	-	(14,682,899)	-	-	-
			UT	-	658,104	-	-	-
			WA	-	12,538	-	-	-
			WYP	-	3	-	-	-
			WYU	-	-	-	-	-
100105		190FAS 109 DEF TAX LIAB WA-NUTIL	WA	-	-	-	-	-
105101		Capitalized Labor Cost for Powertax Inpu	SO	-	-	-	-	-
105121		282PMI Book Depreciation	SE	-	-	-	-	-
105122		Repair Deduction	SG	50,908,223	51,236,913	36,064,817	40,895,742	37,871,947
105125		Tax Depreciation	TAXDEPR	339,346,545	257,290,662	145,237,384	204,752,858	301,248,033
105126		282DIT PMIDepreciation-Tax	SE	3,300,071	2,941,798	1,531,014	1,165,917	800,537
105137		Capitalized Depreciation	SO	1,871,703	1,987,194	1,469,580	1,643,381	1,919,514
105141		AFUDC Debt	SNP	6,030,834	3,188,477	6,242,764	10,531,005	9,397,600
1051411		AFUDC Equity	SNP	10,263,187	5,976,367	12,124,735	21,279,902	19,417,089
105143		282Basis Intangible Difference	SNP	-	-	-	82,167	69,863
			SO	90,029	52,629	54,762	-	-
105147		Sec 1031 Like Kind Exchange	SO	-	-	-	-	-
105148		Mine Safety Sec. 179E Election - PPW	SE	-	-	-	-	-
105149		Mine Safety Sec. 179E Election - PMI	SE	-	-	-	-	-
105152		Gain / (Loss) on Prop. Disposition	GPS	(340,343)	2,997,611	4,026,853	3,221,888	29,388,694
105153		Contract Liability Basis Adjustment -Che	SG	(59,706)	(73,859)	(30,689)	(68,108)	(132)
105165		Coal Mine Development	SE	-	-	-	-	-
105170		Coal Mine Extension	SE	-	-	-	-	-
105171		PMI Coal Mine Extension Costs	SE	506,843	465,863	162,006	11,371	-
105175		Cost of Removal	GPS	25,412,970	13,532,895	12,324,327	16,390,127	19,326,044
1052203		Cholla SHL NOPA (Lease Amortization)	SG	94,154	88,540	83,511	97,319	510,498
105470		282Book Gain/Loss on Land Sales	GPS	241,107	123,215	388,047	1,157,445	516,260
110200		IGC Tax Percentage Depletion Deduct	SE	-	-	-	-	-
110205		SRC Tax Percentage Depletion Deduct	SE	(14,878)	8,862	7,752	26,341	8,130
1102051		Tax Percentage Depletion - Deduction (BI	SE	-	-	-	-	-
120105		Willow Wind Account Receivable	WA	-	-	-	-	-
205025		PMI-Fuel Cost Adjustment	SE	552,066	(685,509)	390,178	534,626	(1,437,072)
205200		M&S INVENTORY WRITE-OFF	SNPD	454,566	(160,812)	380,619	(138,168)	261,290
205205		Inventory Reserve - PMI	SE	-	(31,678)	31,679	(410,056)	(241,813)
205411		190PMISec263A	SE	460,380	1,477,384	(1,294,161)	181,736	190,493
210100		283OR PUC Prepaid Taxes	OR	82,920	(241,836)	(38,422)	134,964	122,364
210120		283UT PUC Prepaid Taxes	UT	(11,814)	(422,829)	(17,472)	2,984	175,352
210130		283ID PUC Prepaid Taxes	IDU	25,002	(2,841)	9,864	(49)	(19,032)
210140		283WY PSC Prepaid Taxes	WYP	-	-	-	-	-
210170		Prepaid - FSA O&M - West	SG	-	-	-	249,218	(125,612)
210175		Prepaid - FSA O&M - East	SG	-	-	-	230,726	236,034
210180		283Prepaid Membership Fees-EEI WSCC	SO	(600,132)	582,405	(201,775)	(345,339)	397,186
210185		Prepaid Aircraft Maintenance Costs	SG	14,378	(674)	3,112	62,270	(23,022)
210190		Prepaid Water Rights	SG	(1)	35,135	1	1	1
210195		Prepaid Surety Bond Costs	SO	-	-	-	-	-
287396		Regulatory Liabilities - Interim Provisi	OTHER	-	-	-	-	-
287616		Regulatory Assets - Interim Provisions	OTHER	-	-	-	-	-
320210		190R&E Expense Sec174 Deduction	SO	-	-	-	-	-
320271		Contra Reg Asset - Pension Plan CTG	SO	311,384	513,115	403,460	201,731	-
320279		Reg Liability - FAS 158 Post Retirement	SO	-	2,697,513	(2,697,513)	(4,476,963)	(127,996)
320285		Reg Asset-Post Employment Costs	SO	(428,576)	(273,622)	(105,156)	-	-
320290		LT Prepaid IBEW 57 Pension Contribution	OTHER	-	-	-	-	-
320291		Prepaid IBEW 57 Pension Contribution - C	OTHER	-	-	-	-	-
415110		190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	10,689	(87,883)	(373,687)	20,929	7,740
415120		190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	-	-	-	-	-
415200		REG ASSET - OR TRANSPORTATION ELECTRIFIC	OTHER	-	-	95,859	269,797	537,937
415260		Reg Asset - Fire Risk Mitigation - CA	OTHER	-	-	-	1,450,743	2,756,159
415300		283Hazardous Waste/Environmental Cleanup	SO	10,707,208	3,319,302	461,137	1,151,542	5,964,013
415406		Reg Asset Utah ECAM	OTHER	-	-	-	-	-
415410		Reg Asset - Energy West Mining	SE	4,758,076	5,012,758	(246,844)	1,216,547	802,515
415411		ContraRA DeerCreekAband CA	CA	(58,243)	(78,927)	4,245	(19,076)	(17,040)
415412		ContraRA DeerCreekAband ID	IDU	(163,708)	(135,332)	(102,088)	(96,586)	(93,880)
415413		ContraRA DeerCreekAband OR	OR	(698,612)	(501,701)	(398,179)	(452,596)	61,024
415414		ContraRA DeerCreekAband UT	UT	1,101,080	(201,210)	(1,875)	-	364,590
415415		ContraRA DeerCreekAband WA	WA	(261,238)	(354,013)	19,042	(23,489)	195,995
415416		ContraRA DeerCreekAband WY	WYU	363,192	-	-	(762,235)	42,005
415417		Contra RA UMWA Pension CA	OTHER	(26,522)	-	1,824	-	443,826
415418		Contra RA UMWA Pension ID	OTHER	-	-	-	-	-
415419		Contra RA UMWA Pension OR	OTHER	-	-	-	-	-
415420		Contra RA UMWA Pension UT	OTHER	-	-	-	-	-
415421		Contra RA UMWA Pension WA	OTHER	(118,959)	-	8,181	-	-
415422		Contra RA UMWA Pension WY	OTHER	-	-	-	-	-
415431		Reg Asset - WA Transportation Electric	OTHER	-	-	9,703	36,064	51,749
415501		Cholla Pit Transact Costs- APS Amort - I	IDU	12,512	1,043	-	-	-
415502		Cholla Pit Transact Costs- APS Amort - O	OR	20,423	1,702	-	-	-
415520		Reg Asset - WA Decoupling Mechanism	OTHER	-	-	-	-	991,628
415530		Reg Asset - ID 2017 Protocol - MSP Defer	IDU	-	18,440	36,880	18,440	-
415531		Reg Asset - UT 2017 Protocol - MSP Defer	UT	834,240	1,376,510	1,081,811	540,905	(3,245,431)
415532		Reg Asset - WY 2017 Protocol - MSP Defer	WYP	-	500,301	393,384	196,694	(983,464)
415545		Reg Asset - WA Merwin Project	OTHER	-	-	-	-	844
415585		Reg Asset - OR Sch 203 - Black Cap	OTHER	-	-	-	-	-
415655		CA GHG Allowance	OTHER	(724,384)	-	-	844,715	(790,066)

PacifiCorp
Deferred Income Tax Expense and Investment Tax Credit Amortization
Figures in Actual Dollars

Primary Account	Secondary Account	Account Description	Alloc	2017	2018	2019	2020	2021
	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	(31,320)	(25,806)	(20,292)	(20,292)	(20,292)
	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	(10,792)	(8,893)	(6,992)	(6,992)	(6,992)
	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	(5,055)	(4,165)	(3,276)	(3,276)	(3,276)
	415680	190Def Intervenor Funding Grants-OR	OTHER	(255,062)	125,855	108,893	140,054	139,574
	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	-	-	-	-	-
	415701	CA Deferred Intervenor Funding	OTHER	105	219	382	399	26,400
	415720	Reg Asset - Community Solar - OR	OTHER	-	-	39,352	160,835	181,227
	415755	Reg Asset - Major Mtc Exp - Colstrip U4	WA	-	-	-	-	63,656
	415815	Insurance Reserve	SO	(1,318,005)	(11,320,215)	(56,280)	-	28,336,057
	415820	Contra Pension Reg Asset MMT & CTG OR	OR	385,064	319,093	123,856	-	-
	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	-	-	-	-	-
	415823	Contra Pension Reg Asset CTG - UT	UT	-	-	-	-	-
	415824	Contra Pension Reg Asset MMT & CTG CA	CA	34,884	29,226	11,068	-	-
	415825	Contra Pension Reg Asset CTG - WA	WA	-	-	-	-	-
	415833	Reg Asset - Pension Settlement - CA	OTHER	-	-	-	122,710	(6,357)
	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	-	-	-	-	-
	415850	Unrecovered Plant Powerdale	SG	-	-	-	-	-
	415851	Powerdale Hydro Decom Reg Asset - CA	CA	-	-	-	-	-
	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	1,759	52,630	1,622	5,809	(1,719)
	415863	Reg Asset - UT Subscriber Solar Program	UT	226,905	83,079	26,361	51,530	4,651
	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	(52,870)	34,696	(17,168)	134,938	(31,042)
	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	-	-	-	-	-
	415870	Deferred Excess Net Power Costs CA	CA	(753,733)	(13,808)	483,113	-	-
			OTHER	-	-	-	(485,154)	(728,714)
	415874	Deferred Excess Net Power Costs - WY 09	OTHER	(1,956,780)	-	1,795,552	1,500,793	(1,432,866)
	415875	Deferred Excess Net Power Costs - UT	OTHER	(10,792,227)	1,813,308	8,090,478	5,574,311	4,304,131
	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	(13,284)	(10,944)	(8,604)	(8,604)	(8,604)
	415879	Reg Asset - WY Liquidation Damages N2	WYP	(2,167)	(1,785)	(1,404)	(1,404)	(1,404)
	415880	Deferred UT Independent Evaluation Fee	UT	-	(63,275)	-	-	-
	415882	Deferral of Renewable Energy Credit - WA	OTHER	(754,898)	19,621	(5,199)	61,957	(40,929)
	415884	Reg Asset - Current Reclass - Other	OTHER	-	-	-	-	-
	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	-	63,275	(3,682)	(15,980)	146,650
	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	-	-	-	-	-
	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	-	-	-	-	-
	415892	Deferred Excess Net Power Costs - ID 09	OTHER	(3,574,396)	1,135,408	2,958,570	1,317,594	(2,033,906)
	415894	Reg Asset - REC Sales Deferral - CA - No	OTHER	-	-	-	-	-
	415900	OR SB 408 Recovery	OTHER	-	-	-	-	-
	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	-	-	-	-	-
	415903	Reg Asset - REC Sales Deferral - WA	OTHER	-	-	-	-	-
	415904	Reg Asset - WY REC's in Rates - Current	OTHER	-	-	-	-	-
	415905	Reg Asset - OR REC's in Rates - Current	OTHER	-	-	-	-	-
	415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	-	87,477	(44,013)	(3,204)	-
	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	-	-	-	-	-
	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	-	-	-	-	-
	415910	Reg Asset - Naughton Unit #3 Costs	OTHER	-	-	-	-	-
	415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	-	-	-	-	-
	415918	Reg Asset - RPS Compliance Purchases	OTHER	244,189	(244,188)	-	-	-
	415920	Reg Asset - Depreciation Increase - ID	IDU	503,461	(1,521,004)	18,043	(34,931)	1,488,437
	415921	Reg Asset - Depreciation Increase - UT	UT	-	(48,592)	(31,480)	(31,480)	(31,480)
	415922	Reg Asset - Depreciation Increase - WY	WYP	(167,816)	(138,268)	(108,720)	(108,720)	(108,720)
	415923	Reg Asset - Carbon Unrecovered Plant - I	IDU	(181,648)	(149,664)	(117,680)	(117,680)	(58,840)
	415924	Reg Asset - Carbon Unrecovered Plant - U	UT	(1,307,276)	(1,077,098)	(846,920)	(846,920)	172,987
	415925	Reg Asset - Carbon Unrecovered Plant - W	WYP	(439,544)	(362,152)	(284,760)	(284,760)	(142,380)
	415929	Reg Asset - Carbon Decommissioning - CA	CA	-	-	-	219,699	(85,044)
	415930	Reg Asset - Carbon Decommissioning - ID	IDU	-	-	-	-	-
	415931	Reg Asset - Carbon Decommissioning - UT	UT	-	-	-	-	-
	415932	Reg Asset - Carbon Decommissioning - WY	WYP	-	-	-	-	-
	415933	Reg Liability - Contra - Carbon Decommis	IDU	-	-	(8,512)	-	-
	415934	Reg Liability - Contra - Carbon Decommis	UT	-	-	(61,575)	-	(4,253,945)
	415935	Reg Liability - Contra - Carbon Decommis	WYP	(203,124)	(167,358)	(153,406)	(120,687)	(54,890)
	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	SG	(264)	-	-	-	(395,119)
	415943	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	-	-	-	-	1,139,572
	415944	Reg Asset - Covid-19 Bill Assistance Pro	OTHER	-	-	-	-	362,769
	425100	190Deferred Regulatory Expense-IDU	IDU	-	-	9,835	-	8,970
	425102	Reg Asset - CA GreenHouse Gas Allowance	OTHER	-	-	-	-	-
	425103	Reg Asset - Other Regulatory Assets - Cu	OTHER	-	-	-	-	-
	425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-	-	-	-	-
	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	6,004	(349,761)	(5,409)	3,011	(22,913)
	425225	Duke/Hermiston Contract Renegotiation	SG	-	-	-	-	-
	425295	BPA Conservation Rate Credit	SG	-	-	-	-	-
	425400	UT Kalamath Relicensing Costs	OTHER	(1,324,030)	(1,129,540)	(885,733)	(922,269)	(966,469)
	430110	Reg Asset Balance Reclass	OTHER	5,617,407	(3,793,925)	5,691,096	(5,531,939)	(684,900)
	430111	Reg Assets - SB 1149 Balance Reclass	OTHER	-	-	-	-	-
	430112	Reg Asset - Other - Balance Reclass	OTHER	512	9,661	244,456	455,805	1,162,338
	430113	Reg Asset - Def NPC Balance Reclass	OTHER	-	-	-	-	-
	505510	190PMI Vacation/Bonus	SE	16,340	8,222	2,718	22,578	(9,955)
	505600	190Vacation Sickleave & PT Accrual	SO	-	-	-	-	-
	605101	Trojan Decommissioning Costs - WA	WA	-	-	-	-	-
	605102	Trojan Decommissioning Costs - OR	OR	-	-	-	-	-
	605103	ARO/Reg Diff - Trojan - WA	WA	(444)	(1,027)	(627)	(69,287)	(2,212)
	610100	283PMI AMORT DEVELOPMENT	SE	(152,990)	(225,128)	(93,293)	(138,172)	(166,102)
	6101001	190NOPA 103-99-00 RAR	SO	19,276	15,640	9,500	15,813	6,996
	610111	283PMI SALE OF ASSETS	SE	(3,679,694)	(217,419)	31,715	(27,549)	(9,130)
	610114	PMI EITF Pre stripping Cost	SE	13,067	(338,530)	(810,818)	651,098	(219,443)
	610142	283Reg Liability-UT Home Energy Lifeline	UT	(111,339)	57,776	21,726	-	-
	610143	283Reg Liability-WA Low Energy Program	WA	-	-	-	-	-
	610146	190OR Reg Asset/Liability Consol	OR	512	191	73	42,751	2,629
	705200	190OR Gain on Sale of Halsey-OR	OTHER	-	-	-	-	-
	705210	190Property Insurance	SO	-	-	-	-	-
	705261	Reg Liability - Sale of Renewable Energy	OTHER	(70,058)	82,848	-	(21,851)	(32,773)
	705265	Reg Liab - OR Energy Conservation Charge	OTHER	(175,970)	816	(32,250)	(26,300)	44,113
	705300	Reg. Liability - Deferred Benefit_Arch S	SE	-	-	-	-	-
	705305	Reg Liability-CA Gain on Sale of Asset	CA	-	-	-	-	-

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Primary Account	Secondary Account	Account Description	Alloc	2017	2018	2019	2020	2021
	705337	Reg Liability - Sale of Renewable Energy	OTHER	-	-	(21,210)	(3,070)	(155,983)
	705454	Reg Liability - UT Property Insurance Re	UT	(199,170)	(640,048)	(296,617)	(451,686)	1,507,475
	705534	Regulatory Liability - OR Asset Sale Gai	OTHER	-	-	-	-	-
	705537	Regulatory Liability - Other Reg Liabili	OTHER	-	-	-	-	-
	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-
	705755	Reg Liability - Non current Reclass - Ot	OTHER	-	(63,275)	3,682	15,980	(146,650)
	715800	190Redding Contract	SG	-	-	-	-	-
	720200	190Deferred Compensation Payout	SO	(316,717)	(329,562)	(17,161)	517,248	(316,318)
	720300	190Pension/Retirement (Accrued/Prepaid)	SO	-	-	-	-	-
	720500	190Severance	SO	25,187	(188,000)	63,285	59,582	(689,018)
	720800	190FAS 158 Pension Liability	SO	8,384,992	27,553,059	6,872,396	5,681,196	6,075,730
	720805	FAS 158 - Funded Pension Asset	SO	-	-	-	-	-
	720810	190FAS 158 Post Retirement Liability	SO	1,898,762	1,068,117	2,365,426	-	781,872
	720815	FAS 158 Post Retirement Liability	SO	-	1,025,531	(414,465)	1,293,652	(351,558)
	910530	190Injuries & Damages	SO	7,258,806	10,517,286	(2,536,315)	2,899,118	(61,937,524)
	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	-	-	-	-	-
4101000	Total			451,004,633	358,094,203	239,620,007	313,473,684	397,771,161
4111000	000000	Adj to Blend 2017 & 2018 tax rates	BADDEBT	-	(14,286)	-	-	-
			CA	-	-	-	-	-
			CIAC	-	(301,810)	-	-	-
			GPS	-	679	-	-	-
			IDU	-	(12)	-	-	-
			OR	-	(210,782)	-	-	-
			OTHER	-	(8,138,891)	-	-	-
			SCHMDEXP	-	(244,242)	-	-	-
			SE	-	1,490,149	-	-	-
			SG	-	(219,898)	-	-	-
			SGCT	-	6,250	-	-	-
			SNP	-	(333,743)	-	-	-
			SNPD	-	117,556	-	-	-
			SO	-	(338,072)	-	-	-
			TROJD	-	(5,823)	-	-	-
			UT	-	16,075	-	-	-
			WA	-	51,322	-	-	-
			WYP	-	66,615	-	-	-
			WYU	-	-	-	-	-
	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	(548,646)	188,637	389,048	325,980	1,595,004
	105100	190CAPITALIZED LABOR COSTS	SO	(1,902,806)	(8,846,414)	(488,546)	(1,402,982)	(1,001,995)
	105107	Non-Protected PP&E EDIT - ID	IDU	-	-	(356,504)	-	-
	105112	Non-Protected PP&E EDIT - UT	UT	-	-	(104,732,415)	-	-
	1051151	Depreciation Flow-Through - CA	CA	(127,901)	(710,853)	(776,511)	(518,951)	(327,913)
	1051152	Depreciation Flow-Through - FEREC	FEREC	(247,970)	(316,765)	(250,508)	(299,570)	(187,414)
	1051153	Depreciation Flow-Through - ID	IDU	87,381	(974,152)	(1,626,346)	(729,816)	(415,654)
	1051154	Depreciation Flow-Through - OR	OR	1,076,056	(4,755,646)	(8,701,301)	(5,026,807)	(1,937,044)
	1051155	Depreciation Flow-Through - OTHER	OTHER	151,002	(194,128)	(66,557)	(1,265,924)	(78,578)
	1051156	Depreciation Flow-Through - UT	UT	4,564,375	(4,186,235)	(12,111,063)	(5,088,903)	(4,820,168)
	1051157	Depreciation Flow-Through - WA	WA	819,336	(246,580)	(900,140)	(701,560)	1,147,123
	1051158	Depreciation Flow-Through - WYP	WYP	920,431	(1,559,664)	(3,752,572)	(1,866,300)	(1,137,075)
	1051159	Depreciation Flow-Through - WYU	WYU	221,584	(508,621)	(922,860)	(354,858)	(1,107,021)
	1051171	Protected PP&E EDIT - PMI - CA - Fed Onl	CA	-	-	-	(21,390)	(20,595)
	1051172	Protected PP&E EDIT - PMI - UFERC - Fed	FEREC	-	-	-	(442)	(442)
	1051173	Protected PP&E EDIT - PMI - ID - Fed On	IDU	-	-	-	(90,089)	(89,186)
	1051174	Protected PP&E EDIT - PMI - OR - Fed Onl	OR	-	-	-	(351,845)	(344,140)
	1051175	Protected PP&E EDIT - PMI - UT - Fed On	UT	-	-	-	(589,940)	(587,556)
	1051176	Protected PP&E EDIT - PMI - WA - Fed Onl	WA	-	-	-	(320,113)	(315,174)
	1051177	Protected PP&E EDIT - PMI - WYP - Fed On	WYP	-	-	-	(236,982)	(231,976)
	105120	Book Depreciation	SCHMDEXP	(293,629,957)	(244,154,376)	(241,934,106)	(244,000,696)	(211,410,319)
	1051201	Book Depreciation- Utah DJ Plant Buy dow	UT	-	-	-	-	(55,425,777)
	1051203	Book Depreciation - Idaho Plant Buy Down	IDU	-	-	-	-	(4,164,530)
	1051204	Book Depreciation - Oregon Plant Buy Dow	OR	-	-	-	-	(32,394,831)
	105121	282DIT PMIDepreciation-Book	SE	(6,591,955)	(8,321,594)	(4,086,502)	(4,007,597)	(3,901,414)
	105123	Sec 481a Adj- Repair Deduction	SG	-	-	-	2,747,471	-
	105130	CIAC	CIAC	(24,668,386)	(26,064,376)	(25,324,501)	(32,207,879)	(29,968,119)
	105140	Highway Relocation	SNPD	(707,268)	(667,649)	(516,039)	(583,210)	(937,677)
	105142	Avoided Costs	SNP	(5,308,458)	(4,465,304)	(10,144,861)	(20,749,836)	(17,849,744)
	105146	Capitalization of Test Energy	SG	-	-	-	(1,015,524)	(654,624)
	105220	282CHOLLA TAX LEASE	SG	(541,163)	(438,617)	(344,503)	(340,246)	(1,109,267)
	105471	UT Kalamath Relicensing Costs	OTHER	-	-	-	-	-
	110100	283BOOK COST DEPLETION ADDBACK	SE	-	-	-	-	-
	205100	190COAL PILE INVENTORY	SE	(25,742)	(138,190)	(61,042)	-	-
	205210	ERC (Emission Reduction Credit) Impairme	SE	-	-	-	-	-
	210200	283Prepaid Taxes-Property Taxes	GPS	50,901	218,592	145,317	703,993	1,212,047
	220100	190Bad Debt Allowance	BADDEBT	(783,823)	400,499	(97,689)	(1,041,846)	(873,780)
	2874941	190Idaho ITC Credits	SO	-	-	-	-	-
	320270	Reg Asset FAS 158 Pension Liab	SO	(9,174,887)	(4,708,876)	(8,942,575)	(3,719,450)	(4,530,382)
	320280	Reg Asset FAS 158 Post Retire Liab	SO	2,432,274	(674,403)	3,453,060	4,476,963	127,996
	320281	Reg Asset - Post-Retirement Settlement L	SO	(129,776)	(110,402)	(86,808)	(43,405)	(910,393)
	320282	Reg Asset - Post-Retirement Settlement L	UT	141,184	106,402	71,620	71,620	(415,337)
	320283	Reg Asset - Post-Retirement Settlement L	WYU	(8,441)	(6,955)	(5,468)	(2,734)	-
	415115	Reg Asset - UT STEP Pilot Programs Balan	OTHER	(1,072,035)	(1,415,703)	(2,180,955)	(309,817)	(136,036)
	415301	190Hazardous Waste/Environmental-WA	WA	(72,199)	(54,065)	(25,512)	(30,242)	(56,815)
	415406	Reg Asset Utah ECAM	OTHER	-	-	-	-	-
	415423	Contra PP&E Deer Creek	SE	-	-	-	-	-
	415424	Contra Reg Asset - Deer Creek Abandonmen	SE	(8,846,267)	(7,613,141)	(3,878,210)	(863,440)	(4,448,615)
	415425	Contra Reg Asset - UMWPA Pension	OTHER	(62,903)	-	(111,520)	-	-
	415426	Reg Asset - 2020 GRC - Meters Replaced b	OTHER	-	-	-	-	(165,094)
	415430	Reg Asset - CA - Transportation Electri	OTHER	-	-	(109,384)	13,942	39,018
	415500	283Cholla Pit Trans-APS Amort	SGCT	(425,972)	(35,498)	-	-	-
	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	(19,804)	(16,318)	(12,832)	(12,832)	(7,493)
	415645	RA - OR OCAT Expense Deferral	OTHER	-	-	-	-	302,458
	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	(10,372)	(8,546)	(6,720)	(6,720)	(6,720)
	415703	Goodnoe Hills Liquidation Damages - WY	WYP	(8,064)	(6,644)	(5,224)	(5,224)	(5,224)
	415704	Reg Liability - Tax Revenue Adjustment -	UT	-	-	-	-	-

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Primary Account	Secondary Account	Account Description	Alloc	2017	2018	2019	2020	2021
	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-	-	-	-	-
	415710	Reg Liability - WA - Accelerated Depreci	WA	(3,190,020)	(3,833,958)	(3,100,760)	(3,100,760)	591,671
	415723	Reg Asset - Cholla U4 - O&M Depreciation	IDU	-	-	-	-	(198,139)
	415724	Deferred Income Tax Expense ~ Cholla U4	SG	-	-	-	-	0
	415728	Contra Reg Asset - Cholla U4 Closure - O	OR	-	-	-	-	(152,491)
	415729	Contra Reg Asset - Cholla U4 Closure - U	UT	-	-	-	-	(382,525)
	415730	Contra Reg Asset - Cholla U4 Closure - W	WYP	-	-	-	-	(127,156)
	415734	Reg Asset - Cholla Unrecovered Plant - C	CA	-	-	-	-	(29,649)
	415803	RTO Grid West N/R Writeoff WA	WA	-	-	-	-	-
	415804	RTO Grid West Notes Receivable-OR	OR	-	-	-	-	-
	415806	RTO Grid West N/R Writeoff ID	IDU	-	-	-	-	-
	415822	Reg Asset - Pension MMT -UT	UT	(107,468)	(53,734)	-	-	-
	415827	Reg Asset Post Retirement MMT - OR	OR	(73,260)	(60,360)	(23,730)	-	-
	415828	Reg Asset Post Retirement MMT - WY	WYP	-	-	-	-	-
	415829	Reg Asset - Post - Ret MMT -UT	UT	(105,748)	(52,874)	-	-	-
	415831	Reg Asset Post Retirement MMT - CA	CA	(6,636)	(5,468)	(2,150)	-	-
	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	-	-	-	-	9,412
	415841	Reg Asset - Emergency Service Programs -	OTHER	-	-	-	(153,231)	1,139
	415852	Powerdale Decommissioning Reg Asset - ID	IDU	(9,948)	(8,168)	(6,120)	(5,368)	(3,030)
	415853	Powerdale Decommissioning Reg Asset - OR	OR	-	-	-	-	-
	415854	Powerdale Decommissioning Reg Asset - WA	WA	-	-	-	-	-
	415855	CA - January 2010 Storm Costs	OTHER	(169,751)	714,328	(361,017)	(278,287)	19,258
	415856	Powerdale Decommissioning Reg Asset - WY	WYP	-	-	-	-	-
	415857	ID - Deferred Overburden Costs	OTHER	(1,690)	(4,181)	(25,665)	11,328	(8,849)
	415858	WY - Deferred Overburden Costs	WYP	(3,925)	(11,748)	(72,217)	31,874	(24,896)
	415859	WY - Deferred Advertising Costs	WYP	-	-	-	-	-
	415865	Reg Asset - UT MPA	OTHER	-	-	-	-	-
	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	-	-	-	-	-
	415868	Reg Asset - UT - Solar Incentive Program	OTHER	1,072,035	1,415,703	2,180,955	309,817	136,036
	415876	Deferred Excess Net PowerCosts - OR	OTHER	-	-	714,792	(161,622)	(345,526)
	415881	Deferral of Renewable Energy Credit - UT	OTHER	(3,000,090)	257,827	(50,012)	(196,660)	-
	415883	Deferral of Renewable Energy Credit - WY	OTHER	(195,866)	234,197	(83,494)	(95,497)	(32,229)
	415890	ID MEHC 2006 Transition Costs	IDU	-	-	-	-	-
	415891	WY - 2006 Transition Severance Costs	WYP	-	-	-	-	-
	415893	OR - MEHC Transition Service Costs	OTHER	-	-	-	-	-
	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR	-	-	-	-	-
	415896	WA - Chehalis Plant Revenue Requirement	WA	-	-	-	-	-
	415897	Reg Asset MEHC Transition Service Costs	CA	-	-	-	-	-
	415898	Deferred Coal Costs - Naughton Contract	SE	(261,132)	-	-	-	-
	415902	Reg Asset - UT REC's in Rates - Current	OTHER	-	-	-	-	-
	415911	Contra Reg Asset - Naughton Unit #3 - CA	CA	-	-	-	-	-
	415912	Contra Reg Asset - Naughton Unit #3 - OR	OTHER	-	-	-	-	-
	415913	Contra Reg Asset - Naughton Unit #3 - WA	OTHER	-	-	-	-	-
	415914	Reg Asset - UT - Naughton U3 Costs	UT	-	-	-	-	-
	415915	Reg Asset - WY - Naughton U3 Costs	WYP	-	-	-	-	-
	415926	Reg Liability - Depreciation Decrease -	OR	(409,446)	-	-	-	-
			OTHER	-	(362,502)	(308,784)	(333,158)	138,597
	415927	Reg Liability - Depreciation Decrease De	WA	-	-	-	-	(1,635)
	415938	REG ASSET - CARBON PLANT DECOMMISSIONING	CA	(19,753)	-	-	-	-
	415939	REG ASSET - CARBON PLANT DECOMMISSIONING	WYP	-	-	-	-	(128,650)
	415942	Reg Liability - Steam Decommissioning -	WA	-	-	-	-	(438,824)
	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	3,472	140,756	(34,854)	180,558	168,718
	425125	Deferred Coal Cost - Arch	SE	-	-	-	-	-
	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	-	-	-	-	-
	425250	283TGS BUYOUT-SG	SG	(5,872)	(4,838)	(3,804)	(2,219)	-
	425280	283JOSEPH SETTLEMENT-SG	SG	(52,136)	(28,883)	-	-	-
	425360	190Hermiston Swap	SG	(65,160)	(53,686)	(42,212)	(42,212)	(42,212)
	425380	190Idaho Customer Bal Acct	OTHER	-	-	-	-	-
	430100	283Weatherization	OTHER	(7,977,013)	4,634,255	(2,384,797)	2,738,274	48,355,337
	430117	Reg Asset - Current DSM	OTHER	-	-	-	-	-
	505115	283Sales & Use Tax Audit	SO	-	-	-	61,707	-
	505125	190Accrued Royalties	SE	(726,576)	(589,042)	(282,897)	(927,312)	(799,925)
	505400	190Bonus Liability	SO	253,229	(555,121)	51,222	17,990	158,030
	505450	Accrued Payroll Taxes	SO	-	-	-	(1,980,270)	(4,168,310)
	5054501	Accrued Payroll Taxes - PMI	SE	-	-	-	-	(3,079)
	505520	Bonus Accrual - PMI	SE	-	-	-	-	(15,860)
	505600	190Vacation Sickleave & PT Accrual	SO	191,571	439,581	(115,286)	(762,361)	(17,780)
	505601	Sick Leave Accrual - PMI	SE	(24,005)	5,946	(187)	2,448	94
	505700	190Accrued Retention Bonus	SO	(8,618)	(591,676)	146,336	236,784	1,844
	605100	283TROJAN DECOMMISSIONING AMORT	TROJD	16,070	13,869	12,532	13,480	11,239
	605301	Environmental Liability - Regulated	SO	(9,509,628)	(2,809,710)	(109,926)	(651,185)	-
	605710	REVERSE ACCRUED FINAL RECLAMATION	OTHER	300,131	(569,173)	1,128,323	603,316	207,245
	605715	Trapper Mine Contract Obligation	SE	(67,148)	(62,453)	(69,017)	(76,027)	(204,683)
	610000	283PMI Development Costs	SE	158,944	60,725	20,929	78,378	7,323
	610141	190WA Rate Refunds	OTHER	-	-	-	-	(454,880)
	610143	283Reg Liability-WA Low Energy Program	WA	108,817	97,608	316,802	249,032	-
	610144	Reg Liability - CA California Alternativ	OTHER	-	-	-	-	-
	610145	190REG LIAB_DS	OTHER	(5,617,407)	3,793,925	(5,691,096)	5,531,939	684,900
	610148	Reg Liability - Def NPC Balance Reclass	OTHER	-	-	-	-	-
	610150	REG LIABILITY - BRIDGER MINE ACCELERATED	OR	-	-	-	-	(447,408)
	610155	Reg Liability - Plant Closure Cost - WA	WA	-	-	-	-	(166,664)
	705240	283CA Alternative Rate for Energy Progra	OTHER	149,682	(116,769)	(62,378)	(97,339)	-
	705241	Reg Liability - CA California Alternativ	OTHER	-	-	-	(14,609)	(91,738)
	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	(232,802)	(476,332)	(458,638)	(547,503)	(183,620)
	705262	Reg Liability - Sale of REC's-ID	OTHER	-	-	-	-	-
	705263	Reg Liability - Sale of REC's-WA	OTHER	(299,225)	24,252	-	-	-
	705266	Reg Liability - Energy Savings Assistanc	OTHER	9,832	80,511	(12,546)	(54,954)	(13,037)
	705267	Reg Liability - WA Decoupling Mechanism	OTHER	(253,018)	(569,462)	111,185	(2,893,370)	3,202,304
	705280	Non-Property EDIT - CA	CA	-	-	-	(101,315)	(267,818)
	705281	Non-Property EDIT - ID	IDU	-	-	(43,266)	(127,889)	(134,129)
	705283	Non-Property EDIT - UT	UT	-	-	(22,560,693)	-	-
	705284	Non-Property EDIT - WA	WA	-	-	-	-	(84,444)
	705285	Non-Property EDIT - WY	WYU	-	-	-	(3,065,053)	(5,540,053)

PacifiCorp
Deferred Income Tax Expense and Investment Tax Credit Amortization
Figures in Actual Dollars

Primary Account	Secondary Account	Account Description	Alloc	2017	2018	2019	2020	2021
	705286	Non-Property EDIT - FERC	FERC	-	-	-	(13,292)	-
	705287	Protected PP&E EDIT - CA - Fed Only	CA	-	-	-	(1,458,473)	(1,347,796)
	705288	Protected PP&E EDIT - ID - Fed Only	IDU	-	-	-	(3,945,426)	(4,614,815)
	705289	Protected PP&E EDIT - OR - Fed Only	OR	-	-	-	(20,033,354)	(18,325,831)
	705290	Protected PP&E EDIT - WA - Fed Only	WA	-	-	-	(4,546,807)	(4,860,820)
	705291	Protected PP&E EDIT - WYP - Fed Only	WYP	-	-	-	(11,048,019)	(8,439,377)
	7052911	Protected PP&E EDIT - WYU - Fed Only	WYU	-	-	-	301,275	-
	705292	Protected PP&E EDIT - UT - Fed Only	UT	-	-	-	(34,891,996)	(30,601,909)
	705293	Protected PP&E EDIT - UFERC - Fed Only	FERC	-	-	-	(3,195,849)	-
	705294	Non-Protected PP&E EDIT - CA	CA	-	-	-	(384,029)	(1,015,152)
	705295	Non-Protected PP&E EDIT - ID	IDU	-	-	-	(1,053,769)	(13,415,556)
	705296	Non-Protected PP&E EDIT - WA	WA	-	-	-	-	(1,668,336)
	705297	Non-Protected PP&E EDIT - WY Buydown - C	WYP	-	-	-	-	(6,756,944)
	705298	Non-Protected PP&E EDIT - Utah Buydown -	UT	-	-	-	-	(17,996,367)
	705299	Non-Protected PP&E EDIT - FERC	FERC	-	-	-	(737,591)	-
	705301	Reg Liability - OR 2010 Protocol Def	OR	-	-	-	-	-
	705336	Reg Liability - Sale of Renewable Energy	OTHER	(306,140)	306,139	(74,470)	(206,819)	(197,058)
	705340	Reg Liability - Excess Income Tax Deferr	OTHER	-	(517,486)	(670,715)	(437,578)	621,632
	705341	Reg Liability - Excess Income Tax Deferr	OTHER	-	(523,764)	255,032	140,208	128,524
	705342	Reg Liability - Excess Income Tax Deferr	OTHER	-	(6,846,212)	(5,469,566)	(361,027)	10,260,209
	705343	Reg Liability - Excess Income Tax Deferr	OTHER	-	(7,980,370)	7,240,093	(32,345)	772,623
	705344	Reg Liability - Excess Income Tax Deferr	OTHER	-	(2,113,105)	(33,599)	(113,370)	(8,515)
	705345	Reg Liability - Excess Income Tax Deferr	OTHER	-	(3,683,771)	2,375,221	1,308,550	-
	705346	Deferral of Protected PP&E ARAM - CA	CA	-	-	658,739	779,948	(481,702)
	705347	Deferral of Protected PP&E ARAM - ID	IDU	-	-	1,419,468	2,620,424	1,552,484
	705348	Deferral of Protected PP&E ARAM - OR	OR	-	-	7,805,573	(12,989,753)	(6,098,203)
	705349	Deferral of Protected PP&E ARAM - UT	UT	-	-	13,478,084	35,481,935	(29,878,841)
	705350	Deferral of Protected PP&E ARAM - WA	WA	-	-	1,953,974	4,866,921	1,363,773
	705351	Deferral of Protected PP&E ARAM - WY	WYU	-	-	4,300,031	10,983,727	4,852,864
	705352	Reg Liability - CA Klamath River Dams Re	CA	-	-	-	-	(65,055)
	705400	Reg Liability - OR Injuries & Damages Re	OR	(1,052,598)	492,952	5,287	(532,060)	(365,048)
	705410	Reg Liability - Cholla Decommissioning -	CA	-	-	-	-	7,448
	705411	Reg Liability - Cholla Decommissioning -	IDU	-	-	-	-	27,859
	705412	Reg Liability - Cholla Decommissioning -	OR	-	-	-	-	(2,135,286)
	705413	Reg Liability - Cholla Decommissioning -	UT	-	-	-	-	(4,819,274)
	705414	Reg Liability - Cholla Decommissioning -	WYP	-	-	-	-	68,964
	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	(682,167)	(369,669)	(282,042)	944	(268,202)
	705425	REG LIABILITY - BRIDGER MINE ACCELERATED	WA	-	-	-	-	(313,406)
	705450	Reg Liability - Property Insurance Reser	CA	-	-	-	(196,141)	(32,172)
	705451	Reg Liability - OR Property Insurance Re	OR	3,365,127	(1,358,776)	1,714,596	335,317	1,958,981
	705452	Reg Liability - Property Insurance Reser	WA	-	-	-	-	(27,954)
	705453	Reg Liability - ID Property Insurance Re	IDU	(20,758)	(35,391)	(27,916)	(27,916)	(27,916)
	705455	Reg Liability - WY Property Insurance Re	WYP	(73,947)	(109,087)	(86,008)	(86,007)	92,778
	705500	Reg Liability - Powerdale Decommissionin	UT	-	-	-	-	-
	705511	Regulatory Liability - CA Deferred Exces	OTHER	-	-	-	-	(130,164)
	705514	Regulatory Liability - OR Deferred Exces	OTHER	-	-	-	-	-
	705515	Regulatory Liability - OR Deferred Exces	OTHER	(2,780,090)	(1,618,619)	(1,467,458)	(317,488)	6,082,372
	705517	Regulatory Liability - UT Deferred Exces	OTHER	(1,258,671)	724,178	-	-	-
	705518	Regulatory Liability - WA Deferred Exces	OTHER	-	-	-	-	-
	705519	Regulatory Liability - WA Deferred Exces	OTHER	(4,031,447)	(4,260,097)	2,262,377	(924,897)	878,319
	705521	Regulatory Liability - WY Deferred Exces	OTHER	(3,928,245)	689,451	2,183,134	(681,942)	671,409
	705522	Regulatory Liability - UT RECS in Rates	OTHER	-	-	-	-	-
	705523	Regulatory Liability - WA RECS in Rates	OTHER	-	-	-	-	-
	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	-	-	-	-	-
	705526	Regulatory Liability - CA Solar Feed-in	OTHER	-	-	-	-	-
	705527	Regulatory Liability - CA Solar Feed-in	OTHER	104,474	47,564	109,780	153,231	-
	705530	Regulatory Liability - UT Solar Feed-in	OTHER	-	-	-	-	-
	705531	Regulatory Liability - UT Solar Feed-in	OTHER	(949,302)	(1,355,790)	(793,487)	530,999	475,297
	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	-	-	-	-	-
	705600	RegLiability - OR 2012 GRC Giveback	OTHER	-	-	-	-	-
	705700	Reg Liability - Current Reclass - Other	OTHER	-	-	-	-	-
	715105	MCI FOG Wire Lease	SG	(287)	222,873	114,577	(68,568)	212
	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	(50,351)	92,756	110,817	(94,934)	(59,891)
	715810	Chehalis WA EFSEC C02 Mitigation Oblgat	SG	59,706	73,859	30,689	68,108	132
	720300	190Pension/Retirement (Accrued/Prepaid)	SO	102,351	15,539	35,292	2,282	7,204
	720560	Pension Liability - UMWA Withdrawal Obli	SE	(1,684,433)	-	-	-	-
	740100	283Post Merger Debt Loss	SNP	(246,370)	(193,272)	(143,812)	(143,208)	(143,208)
	910245	Contra Receivable from Joint Owners	SO	386,800	869,769	63,240	124,342	182,951
	910905	283PMI BCC Underground Mine Cost Deplet	SE	168,974	(112,924)	(230,907)	(108,475)	(307,214)
	920110	190PMI WY Extraction Tax	SE	242,118	(58,110)	(79,336)	(162,002)	74,377
	930100	190OR BETC Credit	OTHER	-	-	-	-	-
	9301001	190OR BETC Credit	SG	-	-	-	-	-
	999998	Deferred Income Tax Expense ~ Solar ITC	SG	2,231	1,807	1,420	6,721	16,015
4111000 Total				(387,212,854)	(354,850,709)	(422,965,091)	(366,156,679)	(462,672,154)
4114000	0	DEF ITC CREDIT FED	DGU	(4,024,201)	(3,461,979)	(2,943,987)	(2,520,147)	(1,703,368)
4114000 Total				(4,024,201)	(3,461,979)	(2,943,987)	(2,520,147)	(1,703,368)
Grand Total				59,767,578	(218,485)	(186,289,071)	(55,203,143)	(66,604,361)

PacifiCorp
Electric Plant In Service with Unclassified
Figures in Actual Dollars

Primary Group	Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
EPIS	101	302	FRANCHISES AND CONSENTS	IDU	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
				SG	10,339,411	10,335,797	10,337,588	10,337,588	13,159,840
				SG-P	172,821,245	175,524,525	175,244,590	175,244,590	177,566,825
				SG-U	9,951,392	9,951,392	9,951,392	9,951,392	10,492,493
				UT	(32,081,215)	(32,081,215)	(32,081,215)	(32,081,215)	(32,081,215)
			302 Total		162,030,833	164,730,499	164,452,355	164,452,355	170,137,943
		303	2002 GRID NET POWER COST MODELING	SO	8,959,628	8,959,628	8,959,628	8,959,628	8,959,628
			ACD-Call Center Automated Call Distribut	CN	4,132,197	4,132,197	4,132,197	4,132,197	4,132,197
			AMI Metering Software	CN	0	18,034,688	23,139,597	23,139,597	29,255,756
			ArcFM Software	SO	3,978,480	3,978,480	3,978,480	3,978,480	3,978,480
			AUTOMATE POLE CARD SYSTEM	SO	4,409,693	4,409,693	4,409,693	4,409,693	4,409,693
			BEAR RIVER-SETTLEMENT AGREEMENT	SG	117,387	117,387	117,387	117,387	117,387
			Big Data & Analytics	SO	0	0	1,270,383	1,918,223	3,697,875
			C&T - Energy Trading System	SO	15,270,469	18,004,981	18,004,981	21,326,158	21,326,158
			C&T OFFICIAL RECORD INFO SYSTEM	SO	1,586,188	1,586,188	0	0	0
			CA VHF (VPC) SPECTRUM	CA	472,341	472,341	472,341	472,341	472,341
			CAS - CONTROL AREA SCHEDULING (TRANSM)	SG	9,698,808	9,803,196	9,934,416	9,934,416	10,105,866
			CES - Customer Experience System	CN	0	0	0	0	9,589,522
			CUSTOMER CONTACTS	CN	0	0	0	0	3,871,741
			CUSTOMER SERVICE SYSTEM (CSS)	CN	122,888,003	123,324,158	130,603,464	138,026,951	147,486,514
			DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,747,200	13,885,720	13,885,720	13,885,720	13,885,720
			DISTRIBUTION INTANGIBLES	WYP	157,662	157,662	157,662	157,662	157,662
			DWHS - DATA WAREHOUSE	SO	1,158,075	0	0	0	0
			ENTERPRISE DATA WAREHOUSE	SO	5,876,804	5,876,804	5,876,804	5,876,804	5,876,804
			ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660,099	1,660,099	1,660,099	1,660,099	1,660,099
			FACILITY INSPECTION REPORTING SYSTEM	SO	2,020,204	2,020,204	2,020,204	2,020,204	2,020,204
			FIELDNET PRO METER READING SYST -HRP REP	SO	2,907,760	2,907,760	2,907,760	2,907,760	2,907,760
			FUEL MANAGEMENT SYSTEM	SO	3,292,541	3,292,541	3,292,541	3,292,541	3,292,541
			GADSBY INTANGIBLE ASSETS	SG	0	0	51,000	51,000	51,000
			GTU VERSION 7 SOFTWARE	CN	7,253,249	7,253,249	7,579,203	8,198,415	8,198,415
			HYDRO PLANT	SO	0	0	0	0	5,047,506
			HYDRO PLANT INTANGIBLES	SG	1,636,565	1,744,635	1,744,635	1,744,635	1,744,635
			IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,578,076	8,773,505	8,773,505	8,773,505	8,773,505
			IDAHO VHF (VPC) SPECTRUM	IDU	3,350,210	3,356,591	3,356,591	3,356,591	3,356,591
			IEE - Itron Enterprise Addition	CN	3,688,024	3,688,024	3,688,024	3,688,024	4,758,111
			ITRON METER READING SOFTWARE	CN	5,868,345	5,868,345	5,868,345	5,868,345	5,868,345
			M365	SO	0	0	0	0	3,700,076
			MAPAPPS - Mapping Systems Application	SO	0	0	0	0	2,739,909
			MID OFFICE IMPROVEMENT PROJECT	SO	10,560,523	10,560,523	10,560,523	10,560,523	10,560,523
			MINING PLANT	SO	0	0	0	0	1,881,412
			MISC - MISCELLANEOUS	CA	0	8,826	8,826	8,826	8,826
				CN	21,678	10,998	10,998	2,917	2,917
				IDU	1,727	14,554	14,554	14,554	14,554
				OR	22,384	2,351	13,523	13,523	14,284
				SE	14,653	14,653	0	9,132	9,106
				SG	1,196,174	8,008,280	7,528,051	7,579,081	7,542,299
				SO	29,825,684	35,586,525	40,050,843	37,508,151	47,842,440
				UT	18,088	18,088	24,227	24,227	19,327
				WA	0	15,118	15,118	15,118	15,741
				WYP	0	244,080	242,917	242,917	242,917
			MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG	1,601,054	1,601,054	1,601,054	1,601,054	1,601,054
			MONARCH EMS/SCADA	SO	28,805,889	28,805,889	29,410,591	29,410,591	29,410,591
			NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652,207	652,207	652,207	652,207	652,207
			OATI-OASIS INTERFACE	SO	1,239,530	1,239,530	1,239,530	1,239,530	1,239,530
			OPERATIONS MAPPING SYSTEM	SO	10,386,433	10,386,433	10,386,433	10,386,433	10,386,433
			OR VHF (VPC) SPECTRUM	OR	4,070,909	4,070,909	4,070,909	4,070,909	4,070,909
			P8DM - FILENET P8	SO	4,788,636	6,291,959	6,291,959	6,291,959	7,014,515
			POLE ATTACHMENT MGMT SYSTEM	SO	1,892,437	1,892,437	1,892,437	1,892,437	1,892,437
			PROD & TRANS PLANT	SG	0	0	0	0	2,704,644
			RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	10,935,777	10,935,777	11,050,585	11,050,585	11,249,263
			RECORD CENTER MANAGEMENT SOFTWARE	SO	290,884	290,884	290,884	0	0
			RMT TRADE SYSTEM	SO	887,823	887,823	921,932	923,245	923,245
			ROUGE RIVER HYDRO INTANGIBLES	SG	221,329	221,329	206,854	206,854	206,854
			S A P	SO	177,227,183	177,730,289	179,270,675	179,356,961	182,741,747
			SECID - CUST SECURE WEB LOGIN	CN	1,085,256	1,085,256	1,085,256	1,085,256	1,085,256
			SINGLE PERSON SCHEDULING	SO	12,958,177	12,958,177	12,958,177	12,958,177	13,242,028
			STEAM PLANT INTANGIBLE ASSETS	SG	65,902,504	69,514,896	71,794,043	87,692,544	88,742,376
				UT	23,255	0	0	0	0
			SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,415,841	2,415,841	2,415,841	2,415,841	2,415,841
			SWIFT 2 IMPROVEMENTS	SG	23,199,989	23,200,204	23,200,204	23,200,204	23,200,204
			TIBCO SOFTWARE	SO	4,964,017	6,169,467	6,356,508	6,356,509	6,474,432
			TRANSMISSION INTANGIBLE ASSETS	OR	530,809	530,809	530,809	530,809	530,809
				SG	37,543,547	39,645,425	40,389,288	48,048,211	50,481,760
				UT	0	0	1,578,720	1,578,720	1,612,020
				WYP	0	0	4,188,551	4,207,416	4,229,320
			TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,599,616	1,599,616	1,599,616	1,599,616	1,599,616
			UTAH VHF (VPC) SPECTRUM	UT	3,937,612	4,287,270	4,287,270	4,287,270	4,287,270
			UTILITY INTERNATIONAL FORECASTING MODEL	SO	1,000,238	0	0	0	6,596,899
			VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,312,478	2,629,153	2,629,153	2,629,153	2,629,153
			VREALIZE VMWARE - SHARED	SO	1,054,710	1,054,710	1,054,710	1,054,710	0
			WA VHF (VPC) SPECTRUM	WA	2,021,245	2,021,245	2,021,245	2,021,245	2,021,245
			WEB SOFTWARE	SO	2,680,368	2,680,368	2,680,368	11,957,664	12,006,472
			WYOMING VHF (VPC) SPECTRUM	WYP	913,964	1,039,082	1,039,082	1,039,082	1,039,082
			303 Total		681,512,635	723,630,111	751,449,130	793,620,534	865,883,596
		310	FEE LAND - LEASED	SG	36,662	36,662	36,662	36,662	36,662
			LAND & LAND RIGHTS	SG	1,306,441	1,306,441	1,306,441	1,306,441	1,306,441
			LAND OWNED IN FEE	SG	12,579,254	12,851,129	12,851,078	12,849,934	12,849,934
			LAND RIGHTS	SG	43,157,607	43,157,607	43,157,607	43,157,607	41,789,142
			WATER RIGHTS	SG	35,638,063	35,638,063	35,638,063	35,638,063	35,638,063
			310 Total		92,718,027	92,989,902	92,989,851	92,988,707	91,620,242
		311	STRUCTURES AND IMPROVEMENTS	SG	1,013,456,374	1,031,082,264	1,036,526,432	1,053,946,938	997,811,285
			311 Total		1,013,456,374	1,031,082,264	1,036,526,432	1,053,946,938	997,811,285
		312	BOILER PLANT EQUIPMENT	SG	4,559,271,530	4,634,733,793	4,611,889,914	4,644,856,074	4,337,203,161

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Primary Group	Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
		312 Total			4,559,271,530	4,634,733,793	4,611,889,914	4,644,856,074	4,337,203,161
		314	TURBOGENERATOR UNITS	SG	983,283,246	994,190,692	1,001,421,379	1,006,448,266	945,571,653
		314 Total			983,283,246	994,190,692	1,001,421,379	1,006,448,266	945,571,653
		315	ACCESSORY ELECTRIC EQUIPMENT	SG	486,651,544	488,410,621	488,132,077	491,386,714	423,546,000
			ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	62,127	62,127	62,127	62,127	49,138
		315 Total			486,713,672	488,472,749	488,194,205	491,448,842	423,595,138
		316	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	31,616,055	32,482,495	33,035,060	34,292,890	30,998,565
		316 Total			31,616,055	32,482,495	33,035,060	34,292,890	30,998,565
		330	FLOOD RIGHTS	SG-P	256,706	256,706	256,706	256,706	407,044
				SG-U	90,968	90,968	90,968	90,968	128,862
			LAND AND LAND RIGHTS	SG-U	171,912	171,912	171,912	171,912	171,912
			LAND OWNED IN FEE	SG-P	20,432,495	21,149,084	21,150,564	21,150,564	23,524,692
				SG-U	5,779,941	5,779,941	5,779,941	5,779,941	5,779,941
			LAND RIGHTS	SG-P	8,035,271	8,035,271	8,035,271	8,035,271	8,035,271
				SG-U	364,608	364,608	364,608	364,608	364,608
			LAND RIGHTS - FISH/WILDLIFE	SG-P	309,508	309,508	309,508	309,508	309,508
			WATER RIGHTS	SG-P	0	0	20,872	20,872	20,872
				SG-U	139,754	139,754	139,754	139,754	139,754
		330 Total			35,581,163	36,297,752	36,320,104	36,320,104	38,882,464
		331	STRUCTURES - LEASE IMPROVEMENTS	SG-P	14,371,483	14,571,899	14,658,989	14,658,989	14,658,989
			STRUCTURES AND IMPROVE	SG-P	180,317	7,033	7,033	7,033	202,077
				SG-U	7,114,437	7,153,260	7,208,744	7,262,065	7,824,693
			STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	155,914,130	160,339,806	160,439,434	158,878,897	159,638,021
				SG-U	363,646	363,646	363,646	363,646	363,646
			STRUCTURES AND IMPROVE-PRODUCTION	SG-P	62,257,617	63,509,814	64,902,865	68,564,262	71,873,477
				SG-U	5,338,888	6,300,234	7,353,879	8,359,350	8,962,060
			STRUCTURES AND IMPROVE-RECREATION	SG-P	19,366,517	20,952,752	21,231,826	21,750,452	22,814,107
				SG-U	2,023,832	2,023,832	2,026,249	2,031,069	2,031,069
		331 Total			266,930,867	275,222,277	278,192,664	281,875,763	288,368,139
		332	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,304,203	6,300,557	6,300,957	6,551,981	6,551,981
				SG-U	23,969,037	24,063,495	24,568,862	26,550,388	27,538,432
			"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	23,605,762	23,736,346	23,763,765	23,757,919	23,797,362
				SG-U	410,760	410,760	410,760	410,760	410,760
			"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	375,554,871	380,352,634	385,006,596	393,083,310	402,951,957
				SG-U	66,678,717	70,461,979	70,537,046	70,540,737	70,893,160
			"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	208,710	208,710	208,710	214,077	188,391
				SG-U	63,464	63,464	63,464	63,464	63,464
		332 Total			496,795,525	505,597,947	510,860,161	521,172,635	532,395,506
		333	"WATER WHEELS, TURB & GENERATORS"	SG-P	89,479,655	89,928,048	93,044,532	94,488,419	95,922,943
				SG-U	42,613,356	42,855,923	46,068,865	49,418,428	50,315,802
		333 Total			132,093,012	132,783,971	139,113,397	143,906,847	146,238,745
		334	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,904,960	2,896,359	2,896,359	2,895,575	2,895,575
				SG-U	63,583	63,583	63,583	63,583	63,583
			ACCESSORY ELECTRIC EQUIPMENT	SG-P	65,230,569	66,794,159	67,815,821	68,466,930	68,603,329
				SG-U	12,387,352	13,381,939	14,147,080	14,139,284	14,469,893
		334 Total			80,586,465	83,136,040	84,922,843	85,565,372	86,032,381
		335	MISC POWER PLANT EQUIP	SG-U	175,579	175,579	172,801	172,801	172,270
			MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,187,297	2,190,257	2,295,577	2,391,634	2,391,634
		335 Total			2,362,876	2,365,836	2,468,378	2,564,435	2,563,904
		336	"ROADS, RAILROADS & BRIDGES"	SG-P	21,173,472	21,798,207	22,746,086	22,729,139	23,207,136
				SG-U	1,904,240	1,968,480	2,215,561	3,318,943	3,067,830
		336 Total			23,077,713	23,766,687	24,961,647	26,048,082	26,274,965
		340	LAND OWNED IN FEE	OR	74,986	74,986	74,986	74,986	74,986
				SG	12,693,894	12,693,894	12,648,578	12,648,578	12,647,530
			LAND RIGHTS	SG	0	0	0	5,525,956	5,679,518
			WATER RIGHTS - OTHER PRODUCTION	SG	32,709,325	32,709,325	32,709,325	32,709,325	32,709,325
		340 Total			45,478,205	45,478,205	45,432,889	50,958,845	51,111,358
		341	STRUCTURES & IMPROVEMENTS	SG	227,422,060	227,873,663	228,343,732	229,827,353	270,177,818
				UT	0	0	0	0	57,276
		341 Total			227,422,060	227,873,663	228,343,732	229,827,353	270,235,094
		342	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	16,187,981	16,188,223	16,188,223	16,188,223	16,382,540
		342 Total			16,187,981	16,188,223	16,188,223	16,188,223	16,382,540
		343	PRIME MOVERS	SG	2,916,442,942	2,921,996,864	2,924,544,444	2,743,194,197	3,969,484,484
		343 Total			2,916,442,942	2,921,996,864	2,924,544,444	2,743,194,197	3,969,484,484
		344	GENERATORS	SG	474,124,432	475,294,306	475,409,937	506,277,238	586,547,177
				UT	0	0	0	0	234,822
		344 Total			474,124,432	475,294,306	475,409,937	506,277,238	586,781,999
		345	ACCESSORY ELECTRIC EQUIPMENT	SG	327,018,071	327,064,217	327,537,131	325,389,631	451,135,988
				UT	0	0	0	0	66,364
		345 Total			327,018,071	327,064,217	327,537,131	325,389,631	451,202,352
		346	MISCELLANEOUS PWR PLANT EQUIP	SG	15,860,841	15,909,155	15,924,321	16,088,648	23,568,922
		346 Total			15,860,841	15,909,155	15,924,321	16,088,648	23,568,922
		350	LAND AND LAND RIGHTS	SG	840,991	840,991	840,991	840,991	840,960
			LAND OWNED IN FEE	SG	56,817,139	59,073,156	59,466,164	60,689,700	62,584,818
			LAND RIGHTS	SG	199,838,771	210,070,982	211,131,708	221,117,097	246,448,855
		350 Total			257,496,901	269,985,129	271,438,863	282,647,788	309,874,633
		352	STRUCTURES & IMPROVEMENTS	SG	242,775,542	267,330,101	277,949,368	292,389,370	313,031,140
		352 Total			242,775,542	267,330,101	277,949,368	292,389,370	313,031,140
		353	STATION EQUIPMENT	SG	1,852,503,246	1,969,350,054	2,012,333,137	2,039,710,922	2,151,513,954
			STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	161,031,324	162,132,880	164,162,068	168,112,166	166,981,855
			STATION EQUIPMENT-SUPERVISORY & ALARM	SG	21,777,700	22,477,981	22,575,993	22,828,834	23,178,080
		353 Total			2,035,312,270	2,153,960,915	2,199,071,199	2,230,651,922	2,341,673,890
		354	TOWERS AND FIXTURES	SG	1,290,924,040	1,295,831,517	1,303,549,778	1,310,680,457	1,333,441,145
		354 Total			1,290,924,040	1,295,831,517	1,303,549,778	1,310,680,457	1,333,441,145
		355	POLES AND FIXTURES	SG	921,306,670	943,408,930	991,676,069	1,008,638,124	1,109,258,265
		355 Total			921,306,670	943,408,930	991,676,069	1,008,638,124	1,109,258,265
		356	OVERHEAD CONDUCTORS & DEVICES	SG	1,213,498,681	1,239,708,706	1,270,492,579	1,295,357,846	1,379,078,572
		356 Total			1,213,498,681	1,239,708,706	1,270,492,579	1,295,357,846	1,379,078,572
		357	UNDERGROUND CONDUIT	SG	3,519,393	3,519,393	3,787,321	3,852,034	3,857,965
		357 Total			3,519,393	3,519,393	3,787,321	3,852,034	3,857,965
		358	UNDERGROUND CONDUCTORS & DEVICES	SG	8,035,354	8,035,354	8,035,354	9,080,617	9,080,617
		358 Total			8,035,354	8,035,354	8,035,354	9,080,617	9,080,617
		359	ROADS AND TRAILS	SG	11,937,200	11,937,200	11,937,200	12,146,013	12,146,013

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Primary Group	Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
		359 Total			11,937,200	11,937,200	11,937,200	12,146,013	12,146,013
		360	LAND AND LAND RIGHTS	IDU	712	712	712	712	712
				OR	7,796	7,796	7,796	7,796	7,796
				UT	168,327	168,327	168,327	168,327	168,327
				WYP	4,327	4,327	4,327	4,327	4,327
				WYU	1,960	1,960	1,960	1,960	1,960
			LAND OWNED IN FEE	CA	729,383	729,383	729,383	729,383	729,383
				IDU	296,758	502,215	502,215	502,215	502,215
				OR	9,053,944	9,051,980	9,051,980	9,051,980	9,024,556
				UT	25,908,755	25,871,709	25,836,098	25,901,899	25,901,557
				WA	1,401,217	1,401,217	1,400,727	1,400,727	1,400,727
				WYP	675,012	675,012	675,012	675,012	849,132
				WYU	48,000	48,000	48,000	48,000	48,000
			LAND RIGHTS	CA	1,087,446	1,087,446	1,090,917	1,090,917	1,094,823
				IDU	1,313,177	1,313,177	1,332,977	1,332,977	1,404,320
				OR	4,760,780	5,029,095	5,130,851	5,130,851	5,274,460
				UT	13,697,948	11,125,839	11,125,839	11,125,839	11,244,820
				WA	458,247	458,247	467,178	467,178	469,939
				WYP	1,969,280	2,162,925	2,162,925	2,162,925	4,189,044
				WYU	3,902,588	4,015,538	4,015,538	4,015,538	4,079,014
		360 Total			65,485,657	63,654,903	63,752,760	63,818,561	66,395,110
		361	STRUCTURES & IMPROVEMENTS	CA	5,126,761	5,148,816	5,234,347	5,252,257	5,252,257
				IDU	2,327,292	2,921,061	3,366,345	3,366,757	3,368,537
				OR	29,764,207	31,195,002	32,577,502	32,651,027	32,761,372
				UT	54,393,064	56,464,092	57,790,119	60,134,064	60,221,565
				WA	4,176,009	4,829,946	6,113,562	6,376,623	7,172,429
				WYP	12,160,287	12,200,658	12,247,765	12,295,966	12,270,740
				WYU	4,811,675	4,811,675	4,811,675	4,811,675	4,811,675
		361 Total			112,759,294	117,571,250	122,141,315	124,888,369	125,858,575
		362	STATION EQUIPMENT	CA	28,543,131	28,571,126	30,256,902	30,286,200	30,287,861
				IDU	30,860,356	33,874,432	36,910,510	37,683,364	38,086,877
				OR	240,149,007	247,600,288	254,290,083	254,752,330	258,066,200
				UT	460,922,089	469,396,330	477,237,824	481,464,175	486,033,126
				WA	61,515,494	69,681,412	75,081,228	75,443,868	78,429,663
				WYP	113,632,230	116,027,489	117,942,341	118,739,958	118,960,828
				WYU	18,121,659	18,188,981	18,303,758	18,393,136	18,629,543
			STATION EQUIPMENT-SUPERVISORY & ALARM	CA	395,801	403,748	403,748	403,748	403,748
				IDU	475,461	536,237	565,007	564,982	564,982
				OR	3,865,917	3,995,816	4,022,201	4,135,775	4,084,535
				UT	6,779,951	6,903,446	7,039,777	7,139,920	7,264,519
				WA	1,038,568	1,241,662	1,293,682	1,293,463	1,302,743
				WYP	1,983,936	1,995,818	1,947,599	1,947,599	1,947,599
				WYU	260,992	235,078	235,078	235,078	235,078
		362 Total			968,544,593	998,651,865	1,025,529,740	1,032,483,597	1,044,297,304
		364	"POLES, TOWERS AND FIXTURES"	CA	65,286,337	66,080,368	71,889,722	73,631,729	82,751,593
				IDU	87,190,309	90,091,993	92,510,602	96,420,152	100,390,766
				OR	374,806,715	384,115,728	395,746,642	410,200,069	452,281,633
				UT	374,456,835	386,989,686	398,364,589	412,190,210	432,296,415
				WA	104,642,470	107,632,927	110,587,111	114,320,030	119,244,742
				WYP	127,152,832	130,179,992	136,687,433	143,682,285	148,239,238
				WYU	26,926,714	27,562,516	28,489,602	29,037,605	29,577,352
		364 Total			1,160,462,211	1,192,653,210	1,234,275,701	1,279,482,081	1,364,781,739
		365	OVERHEAD CONDUCTORS & DEVICES	CA	35,410,766	35,735,320	36,105,369	36,541,347	37,856,724
				IDU	38,163,047	38,743,408	39,761,877	41,433,555	43,080,814
				OR	259,955,488	265,810,777	272,505,215	285,213,315	299,985,292
				UT	231,881,972	238,602,201	245,730,104	255,058,015	267,390,882
				WA	69,251,687	72,213,996	74,586,518	77,155,391	84,379,741
				WYP	95,836,305	97,828,582	102,433,157	109,362,779	111,473,760
				WYU	13,830,102	13,923,955	14,077,503	14,378,307	14,641,803
		365 Total			744,329,367	762,858,239	785,199,742	819,142,709	858,809,016
		366	UNDERGROUND CONDUIT	CA	17,576,162	17,717,341	18,468,852	18,581,480	18,983,240
				IDU	9,678,418	10,043,902	10,498,950	11,317,475	12,310,750
				OR	93,148,869	95,472,704	97,778,526	101,634,627	106,676,187
				UT	197,294,000	204,810,596	213,643,299	222,885,141	234,380,388
				WA	18,023,788	18,491,459	18,899,716	19,540,883	20,535,245
				WYP	22,107,771	23,532,124	25,100,289	26,692,911	27,976,955
				WYU	4,788,129	4,991,730	5,052,427	5,133,683	5,220,123
		366 Total			362,617,136	375,059,855	389,442,059	405,786,201	426,082,888
		367	UNDERGROUND CONDUCTORS & DEVICES	CA	19,628,079	19,868,513	20,734,420	20,914,338	21,511,634
				IDU	27,306,407	28,151,924	29,031,451	30,410,194	32,515,380
				OR	178,756,860	184,581,576	190,342,123	198,581,823	208,212,087
				UT	532,930,538	551,847,173	574,340,606	600,303,855	629,582,773
				WA	27,107,978	28,247,246	29,338,949	31,040,307	33,142,860
				WYP	43,227,749	44,733,289	46,904,453	48,536,188	50,010,425
				WYU	18,038,665	18,355,208	18,509,306	18,697,496	18,989,946
		367 Total			846,996,276	875,784,930	909,201,308	948,484,201	993,965,104
		368	LINE TRANSFORMERS	CA	53,049,697	54,019,493	55,200,611	55,907,801	57,638,714
				IDU	80,621,580	82,350,940	84,145,093	85,937,489	88,426,844
				OR	439,502,974	449,914,424	460,558,670	475,113,311	498,477,508
				UT	517,387,523	536,917,866	558,274,852	581,338,989	605,315,909
				WA	110,727,580	113,031,431	115,817,104	119,065,494	123,082,906
				WYP	104,509,549	107,366,275	110,768,902	113,426,267	115,423,918
				WYU	15,066,797	15,358,126	15,568,871	15,840,683	16,167,921
		368 Total			1,320,865,701	1,358,958,555	1,400,334,104	1,446,630,033	1,504,533,721
		369	SERVICES - OVERHEAD	CA	9,831,249	10,184,895	10,481,242	10,847,243	11,157,567
				IDU	8,309,982	8,578,132	8,882,490	9,250,537	9,629,653
				OR	90,328,424	94,214,916	98,104,148	102,179,208	106,497,157
				UT	84,962,811	88,270,760	91,893,877	95,954,281	100,210,275
				WA	22,511,067	23,293,126	24,101,005	25,023,551	26,181,720
				WYP	16,525,124	17,024,414	17,622,471	18,355,814	19,160,551
				WYU	2,945,794	3,207,164	3,537,182	3,928,442	4,242,062
			SERVICES - UNDERGROUND	CA	16,053,252	16,402,267	16,839,003	17,154,510	17,453,415
				IDU	31,294,772	32,905,100	34,684,148	36,602,109	38,674,567

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Primary Group	Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
				OR	182,630,642	191,437,307	200,105,373	209,391,881	219,245,299
				UT	211,016,920	226,223,668	242,556,634	261,694,227	280,354,826
				WA	39,405,738	40,938,776	42,741,790	44,676,858	46,973,926
				WYP	32,826,835	33,825,402	34,920,887	36,194,723	37,655,597
				WYU	10,893,919	11,483,528	12,065,826	12,622,207	12,930,802
369 Total					759,536,527	797,989,456	838,536,076	883,875,591	930,367,417
	370 METERS			CA	4,166,901	4,488,868	8,213,221	8,433,060	8,661,971
				IDU	15,282,903	15,849,974	16,314,656	17,161,569	17,702,005
				OR	65,819,515	77,067,948	91,508,919	96,521,213	97,716,304
				UT	85,058,162	89,293,710	91,951,811	95,971,080	98,984,982
				WA	12,464,993	12,905,717	13,282,456	13,984,786	14,451,438
				WYP	13,022,511	13,266,868	13,573,220	14,103,577	14,453,773
				WYU	2,316,772	2,371,469	2,440,978	2,603,326	2,703,032
370 Total					198,131,758	215,244,554	237,285,260	248,778,610	254,673,505
	371 INSTALL ON CUSTOMERS PREMISES			CA	276,616	276,743	279,638	278,552	280,915
				IDU	169,158	169,414	170,194	170,534	170,600
				OR	2,619,169	2,629,358	2,639,353	2,651,391	2,666,274
				UT	4,284,445	4,246,899	4,228,718	4,216,370	4,186,720
				WA	506,389	506,970	511,910	512,285	515,302
				WYP	814,802	817,991	820,233	821,575	829,032
				WYU	155,045	155,045	155,045	155,045	156,439
371 Total					8,825,624	8,802,420	8,805,090	8,805,753	8,805,282
	373 STREET LIGHTING & SIGNAL SYSTEMS			CA	754,230	764,786	777,630	783,992	788,464
				IDU	715,895	732,047	748,028	791,886	827,938
				OR	23,601,653	23,856,274	24,072,918	24,381,473	24,884,170
				UT	21,973,025	22,087,833	21,466,232	21,722,471	21,693,985
				WA	4,492,610	4,707,241	4,797,512	3,911,270	3,964,605
				WYP	8,430,583	8,474,443	8,529,838	8,578,849	8,616,888
				WYU	2,255,193	2,261,457	2,270,529	2,274,969	2,283,355
373 Total					62,223,189	62,884,081	62,662,687	62,444,910	63,059,406
	389 LAND AND LAND RIGHTS			IDU	92,622	88,884	88,884	88,884	88,884
				OR	228,000	228,000	228,000	228,000	228,000
				UT	1,327,741	1,327,375	1,327,375	1,327,375	1,327,375
				WYU	434,015	434,015	434,015	434,015	434,015
	LAND OWNED IN FEE			CA	635,804	635,804	996,659	996,659	996,659
				CN	1,128,506	1,128,506	1,128,506	1,128,506	1,128,506
				IDU	100,149	100,149	100,149	100,149	100,149
				OR	4,376,376	4,376,376	5,886,113	5,888,407	5,887,356
				SG	332	332	332	332	332
				SO	7,516,302	7,516,302	7,516,302	7,516,302	7,516,302
				UT	2,819,470	2,819,470	2,669,169	2,669,169	2,669,169
				WA	1,098,826	1,098,826	1,098,826	1,098,826	1,098,826
				WYP	1,400,473	1,551,142	1,755,586	1,755,586	1,863,412
				WYU	221,275	221,275	221,275	221,275	221,275
	LAND RIGHTS			IDU	4,868	4,868	4,868	4,868	4,868
				OR	0	0	0	0	1,200
				SG	1,228	1,228	1,228	1,228	1,228
				SO	0	0	0	0	95,315
				UT	84,056	84,056	84,056	84,056	84,056
				WYP	52,407	52,407	52,407	52,407	52,407
				WYU	21,908	21,908	21,908	21,908	21,908
389 Total					21,544,358	21,690,923	23,615,657	23,617,950	23,821,241
	390 LEASEHOLD IMPROVEMENTS-OFFICE STR			CA	851,350	851,350	505,860	505,860	505,860
				IDU	333,771	333,771	333,771	333,771	333,771
				OR	6,802,965	6,864,218	5,336,018	5,495,149	5,517,847
				SO	5,972,033	6,031,103	4,644,475	4,587,568	1,815,339
				UT	18,702	18,702	18,702	33,127	33,127
				WA	2,383,301	2,406,690	2,406,690	2,410,793	2,532,816
				WYP	4,962,729	4,995,628	4,536,829	4,580,607	4,580,607
	STRUCTURES AND IMPROVEMENTS			CA	2,880,314	2,896,700	3,553,301	3,666,373	3,818,591
				CN	8,138,860	8,139,644	8,207,715	8,207,715	8,207,715
				IDU	10,859,915	11,097,466	11,371,567	11,396,888	11,784,387
				OR	32,334,385	32,921,809	34,174,626	34,565,727	35,383,939
				SE	1,011,923	1,014,014	1,235,588	862,703	888,035
				SG	7,546,878	7,609,307	7,609,394	7,782,859	12,084,041
				SO	89,819,136	90,932,601	91,903,975	94,443,605	99,576,270
				UT	43,268,858	44,348,747	44,154,828	45,979,476	46,007,367
				WA	11,433,398	11,472,594	11,537,675	11,556,506	11,626,235
				WYP	6,793,987	9,227,298	10,481,607	10,593,054	11,619,944
				WYU	3,785,949	3,824,918	3,887,041	3,894,389	4,044,118
390 Total					239,198,452	244,986,560	245,899,661	250,896,170	260,360,008
	391 COMPUTER EQUIPMENT - PERSONAL COMPUTERS			CA	138,335	122,010	31,580	37,273	36,367
				CN	3,346,491	4,367,876	2,861,014	3,304,992	2,995,100
				IDU	437,420	441,381	288,678	350,020	426,479
				OR	1,715,361	1,381,445	666,792	877,475	907,636
				SE	86,386	39,230	5,371	18,648	28,132
				SG	1,509,493	980,429	1,683,287	2,424,723	2,446,347
				SO	32,204,346	40,190,099	39,202,885	39,509,364	47,439,626
				UT	1,384,237	820,715	493,553	559,586	722,426
				WA	299,188	313,369	245,555	283,911	332,682
				WYP	1,573,828	1,941,143	1,634,126	1,880,066	1,715,014
				WYU	67,828	56,050	26,613	37,842	76,322
	OFFICE EQUIPMENT			CN	5,620	6,049	429	429	429
				IDU	1,166	1,166	1,166	1,166	0
				OR	13,272	9,565	2,724	2,724	2,724
				SG	105,835	77,331	55,982	60,650	40,076
				SO	315,085	271,559	75,865	126,135	121,131
				UT	8,067	8,067	8,067	9,432	9,432
				WYP	2,165	2,165	2,165	2,165	0
				WYU	0	8,216	8,216	8,216	8,216
	OFFICE FURNITURE			CA	109,586	109,586	109,586	109,586	109,586
				CN	2,599,584	1,169,078	1,179,233	1,032,817	1,032,817
				IDU	60,248	52,954	93,600	93,600	81,440

PacifiCorp
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Primary Group	Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
				OR	1,552,128	1,537,503	1,521,627	1,496,862	1,494,028
				SE	4,070	4,663	4,663	4,663	3,822
				SG	1,577,922	1,483,792	1,448,065	1,552,573	1,632,481
				SO	20,415,769	20,764,901	12,177,265	12,480,602	13,206,690
				UT	605,258	612,262	753,326	808,830	867,729
				WA	62,662	62,662	62,662	62,662	58,342
				WYP	514,205	534,366	538,911	548,276	510,703
				WYU	23,932	23,932	33,801	33,801	42,324
			391 Total		70,739,484	77,393,564	65,216,804	67,719,086	76,348,102
			392 "1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	984,711	984,711	984,711	1,421,801	1,568,604
				IDU	3,103,386	3,565,465	3,453,098	3,459,151	4,607,252
				OR	12,040,163	12,680,928	12,326,844	12,519,072	13,309,253
				SE	215,483	215,483	215,483	215,483	180,695
				SG	5,861,325	6,587,334	6,785,670	7,294,066	7,477,482
				SO	1,681,963	1,227,593	560,990	882,194	349,937
				UT	15,648,790	16,540,794	17,969,344	18,864,186	20,975,488
				WA	2,839,236	3,144,649	2,847,330	2,952,476	3,059,809
				WYP	3,939,966	3,867,240	4,278,093	4,652,060	5,473,360
				WYU	1,001,122	1,119,970	1,274,992	1,197,463	1,413,773
			"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	552,568	518,033	460,117	378,550	350,115
				IDU	1,494,013	1,709,089	1,580,009	1,695,711	1,748,881
				OR	6,640,245	6,752,543	5,813,076	5,193,131	5,050,982
				SE	169,772	169,772	169,772	70,627	70,627
				SG	7,962,523	8,288,703	8,006,170	8,345,287	8,737,336
				SO	1,771,388	1,949,396	1,425,002	1,511,193	1,363,403
				UT	7,409,018	7,760,730	7,309,219	7,712,315	7,735,443
				WA	952,820	1,049,401	1,107,368	1,252,701	1,261,723
				WYP	1,491,512	1,980,576	1,786,999	2,221,473	2,178,901
				WYU	433,653	391,020	396,489	338,208	383,476
			"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	59,904	66,841	103,596	113,910	326,047
				IDU	95,717	87,627	87,627	146,608	131,606
				OR	364,365	432,104	402,455	424,142	613,054
				SE	6,085	6,085	6,085	6,085	6,085
				SG	535,789	739,728	852,800	1,082,083	1,384,771
				SO	44,537	34,686	34,686	59,787	52,355
				UT	251,815	312,566	266,492	450,001	431,572
				WA	47,176	40,239	82,620	128,822	128,822
				WYP	166,175	166,175	288,261	371,561	389,991
				WYU	15,914	15,914	15,914	80,573	80,573
			1/4 TON MINI-PICKUPS AND VANS	CA	41,208	67,262	41,208	41,208	41,208
				IDU	265,521	268,815	225,871	259,068	354,558
				OR	1,970,726	2,034,417	1,805,559	1,566,565	1,758,217
				SE	105,239	105,239	51,945	25,146	25,146
				SG	548,254	511,654	476,390	523,430	529,209
				SO	1,092,845	1,082,732	608,965	608,472	1,211,749
				UT	2,403,735	2,751,191	2,613,671	2,744,606	2,666,344
				WA	296,004	245,679	205,924	159,045	273,196
				WYP	398,084	416,600	389,009	444,440	614,784
			DUMP TRUCKS	OR	76,417	267,440	268,671	268,671	268,671
				SE	3,500	3,500	3,500	3,500	3,500
				SG	3,573,469	4,036,663	3,925,185	3,925,185	3,746,336
				SO	33,977	0	0	0	0
				UT	124,632	124,632	124,632	124,632	124,632
			MID AND FULL SIZE AUTOMOBILES	OR	66,511	66,511	115,922	159,171	276,851
				SG	43,853	43,853	34,597	17,228	0
				SO	99,506	141,197	122,442	108,355	307,709
				UT	243,262	281,166	281,166	483,694	541,549
				WA	53,723	53,723	31,192	31,192	43,248
				WYP	59,259	40,504	40,504	19,119	19,119
			OVER-THE-ROAD SEMI-TRACTORS	OR	317,141	317,141	317,141	317,141	317,141
				SG	373,281	373,281	375,665	457,344	457,344
				SO	350,511	296,196	296,196	214,517	214,517
				UT	1,569,498	1,629,191	1,691,830	1,588,961	1,588,961
				WA	170,028	170,028	170,028	170,028	170,028
				WYP	86,467	86,467	86,467	86,467	86,467
			TRAILERS	CA	480,045	473,751	481,373	489,113	507,011
				IDU	1,186,765	1,262,548	1,238,098	1,510,397	1,784,826
				OR	3,363,645	3,452,808	3,759,597	3,829,532	4,409,200
				SE	41,307	41,307	41,307	41,307	41,307
				SG	2,139,942	1,395,209	1,443,217	1,600,333	1,714,070
				SO	1,582,522	1,376,012	852,404	1,113,346	1,272,093
				UT	5,276,978	6,341,325	7,154,244	7,664,934	8,996,971
				WA	666,459	666,459	882,663	893,287	961,928
				WYP	2,828,174	2,806,664	2,994,422	3,359,691	3,698,552
				WYU	351,230	351,230	384,329	435,331	468,228
			TRANSPORTATION EQUIPMENT	SO	3,076,269	2,993,141	2,993,141	2,993,141	2,993,141
			392 Total		113,141,121	118,980,933	117,419,788	123,318,320	133,329,224
			393 STORES EQUIPMENT	CA	205,799	208,341	180,052	177,520	177,520
				IDU	504,667	494,983	494,983	507,364	598,768
				OR	2,847,485	2,879,201	2,635,106	2,664,742	2,735,814
				SG	5,991,778	5,766,641	5,914,166	5,793,680	6,062,290
				SO	196,899	255,085	255,085	248,585	248,585
				UT	3,700,658	3,140,133	3,327,829	3,327,717	3,617,117
				WA	785,084	735,616	697,109	731,000	704,532
				WYP	926,295	902,322	1,103,805	1,147,394	1,252,456
				WYU	19,815	19,815	1,338	1,338	1,338
			393 Total		15,178,481	14,402,138	14,609,473	14,599,341	15,398,418
			394 "TLS, SHOP, GAR EQUIPMENT"	CA	761,142	749,115	781,650	805,945	826,309
				IDU	1,995,342	2,076,943	2,036,505	2,175,642	2,173,670
				OR	10,583,622	10,253,677	10,475,442	10,838,939	10,914,668
				SE	137,478	109,044	109,044	127,470	125,691
				SG	23,945,060	24,231,156	24,241,898	23,625,051	21,817,038
				SO	3,728,567	2,986,478	2,127,184	2,027,575	1,959,768

PacifiCorp
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Primary Group	Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
			UT		13,636,967	13,292,001	14,176,598	15,063,997	15,352,811
			WA		2,819,333	2,783,034	2,744,153	2,872,458	2,648,565
			WYP		3,687,339	3,664,983	3,747,500	3,700,073	4,035,716
			WYU		427,506	405,038	402,200	395,150	379,637
394 Total					61,722,355	60,551,469	60,842,175	61,632,301	60,233,874
			395 LABORATORY EQUIPMENT	CA	292,280	295,263	305,383	349,660	495,843
			IDU		1,354,982	1,342,196	1,292,667	1,296,865	1,347,744
			OR		7,146,431	7,167,048	7,887,804	8,749,215	9,565,368
			SE		1,095,657	1,197,975	1,257,984	1,320,583	1,343,231
			SG		6,264,623	6,212,009	6,615,337	6,411,895	6,461,663
			SO		4,938,106	4,651,833	4,973,535	4,883,449	4,872,934
			UT		7,087,882	7,889,949	7,829,107	7,719,299	7,829,043
			WA		1,392,738	1,286,977	1,277,395	1,446,018	1,457,852
			WYP		2,179,482	2,488,212	2,476,746	2,570,157	2,746,266
			WYU		231,088	174,697	120,800	103,116	97,624
395 Total					31,983,267	32,706,160	34,036,757	34,850,257	36,217,568
			396 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,541,163	1,541,163	1,325,622	1,661,023	1,847,976
			IDU		2,589,367	2,758,220	2,705,899	4,497,969	4,497,969
			OR		13,077,112	12,465,846	12,693,821	13,096,822	13,885,236
			SG		1,239,036	1,239,036	1,239,036	1,308,284	1,231,499
			SO		1,631,775	1,062,347	1,925,912	1,755,658	1,566,094
			UT		15,145,407	14,988,828	14,493,364	15,042,858	16,553,845
			WA		3,062,721	3,319,629	3,091,672	2,992,338	2,992,338
			WYP		4,842,248	5,565,661	5,510,188	6,441,730	6,929,932
			WYU		1,005,292	1,005,292	830,279	830,279	1,040,553
			"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	1,395,581	1,542,322	1,548,817	2,443,541	2,184,990
			IDU		2,381,131	2,695,782	3,104,122	3,137,840	3,378,431
			OR		10,009,065	11,076,405	12,482,338	13,074,646	14,202,725
			SG		328,443	328,443	257,000	387,816	387,816
			SO		1,025,796	962,501	1,201,698	1,813,285	3,233,558
			UT		9,390,191	11,684,346	12,833,451	12,815,915	12,815,865
			WA		2,150,088	2,391,986	2,838,064	2,891,478	2,807,920
			WYP		4,151,371	3,966,351	5,205,115	5,415,664	5,377,817
			WYU		762,841	801,949	801,949	801,949	801,949
			CRANES	OR	412,501	412,501	412,501	412,501	412,501
			SG		3,684,343	3,684,343	3,546,437	3,286,592	3,025,167
			UT		2,929	2,929	2,929	2,929	2,929
			HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	928,234	1,216,553	1,216,553	1,216,553	1,216,553
			SG		31,636,834	33,527,360	34,245,275	34,624,546	34,348,857
			SO		709,707	709,707	1,321,337	1,321,337	1,321,337
			UT		1,503,137	1,503,137	1,475,895	1,475,895	1,599,800
			WYP		189,377	189,377	900,136	900,136	900,136
			SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	480,395	480,395	528,818	528,818	719,995
			IDU		1,042,421	1,402,694	1,429,202	1,693,911	2,062,391
			OR		1,973,913	2,127,712	2,787,665	2,764,920	3,346,464
			SE		403,876	403,876	236,686	236,686	236,686
			SG		5,635,331	6,529,536	6,954,515	7,194,763	6,906,053
			SO		987,832	621,149	694,893	669,427	940,887
			UT		4,851,144	4,924,449	5,085,764	5,308,021	7,194,349
			WA		817,037	817,037	817,037	872,095	1,622,004
			WYP		1,480,120	1,631,864	1,829,527	1,766,949	2,694,867
			WYU		582,692	582,692	780,355	712,325	898,273
			THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	842,906	842,906	842,906	2,016,271	1,847,678
			IDU		2,463,976	3,053,682	3,181,590	3,182,188	3,386,115
			OR		9,917,184	10,087,836	10,126,620	10,449,552	10,896,002
			SG		142,726	325,368	325,368	325,368	325,368
			SO		2,282,204	1,341,509	949,353	933,625	1,273,887
			UT		15,314,360	16,077,270	15,919,845	16,745,443	15,898,106
			WA		1,940,589	2,191,719	2,191,719	2,191,719	2,191,719
			WYP		4,998,501	4,631,254	4,624,997	4,429,725	4,696,626
			WYU		836,406	1,212,089	993,228	993,961	1,521,318
			TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	173,120	173,120	173,120	173,120	74,310
			IDU		171,245	171,245	171,245	561,284	561,284
			OR		892,445	892,445	892,445	892,445	892,445
			SG		124,308	124,308	124,308	124,308	124,308
			SO		204,870	0	0	0	0
			UT		580,808	580,808	580,808	797,831	797,831
			WYU		209,914	209,914	209,914	209,914	209,914
396 Total					174,146,011	182,078,889	189,661,336	199,424,249	209,882,674
			397 COMMUNICATION EQUIPMENT	CA	5,418,755	5,613,309	6,218,774	6,256,089	6,324,196
			CN		3,575,935	3,848,535	3,848,526	3,848,526	3,848,526
			IDU		10,754,920	10,929,397	11,197,782	11,569,009	11,569,009
			OR		61,447,898	65,412,331	73,944,596	75,627,189	77,632,570
			SE		259,418	259,418	259,418	279,636	279,636
			SG		162,880,991	170,611,582	174,856,041	182,025,959	178,602,346
			SO		86,662,678	88,600,339	92,564,983	96,513,727	93,552,632
			UT		58,442,619	60,404,775	61,298,687	64,021,991	58,270,243
			WA		12,610,949	13,167,027	13,244,391	12,291,797	12,221,420
			WYP		24,064,052	24,221,718	24,248,416	23,216,508	23,262,923
			WYU		5,867,522	5,960,055	5,955,678	5,937,908	5,937,908
			MOBILE RADIO EQUIPMENT	CA	306,054	306,486	313,477	300,292	299,856
			IDU		325,399	319,425	327,582	300,801	292,451
			OR		2,623,438	2,552,746	2,532,926	2,420,077	2,405,325
			SE		83,569	83,569	82,139	82,139	82,139
			SG		4,280,980	4,260,232	4,217,694	4,185,216	4,049,617
			SO		510,273	498,759	495,491	491,472	486,814
			UT		2,079,515	2,034,942	1,759,485	1,685,823	1,656,882
			WA		554,481	542,459	542,459	488,260	477,365
			WYP		764,620	747,353	720,103	618,688	580,146
			WYU		103,702	103,702	103,702	103,702	100,985
397 Total					443,617,771	460,478,160	478,732,348	492,264,809	481,932,990
			398 MISCELLANEOUS EQUIPMENT	CA	49,761	49,761	50,393	51,952	51,952
			CN		216,484	73,408	82,497	82,497	82,497

PacifiCorp
Electric Plant In Service with Unclassified
Figures in Actual Dollars

Primary Group	Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
			IDU		79,397	85,740	81,874	77,304	72,482
			OR		1,118,951	1,112,246	1,107,524	1,226,141	1,225,125
			SE		4,527	4,527	3,966	3,966	3,966
			SG		2,543,077	2,587,974	2,713,930	2,754,023	2,872,099
			SO		2,616,872	2,418,695	2,205,144	2,162,208	2,228,810
			UT		1,068,563	1,210,844	1,342,647	1,380,680	1,381,557
			WA		185,977	183,867	180,963	186,118	182,729
			WYP		197,535	180,123	186,005	224,060	236,783
			WYU		15,788	15,788	17,232	17,232	17,232
			398 Total		8,096,933	7,922,974	7,972,175	8,166,182	8,355,230
			399 LAND OWNED IN FEE	SE	1,854,828	1,854,828	1,854,828	1,822,901	1,822,901
			399 Total		1,854,828	1,854,828	1,854,828	1,822,901	1,822,901
			DP DISTRIBN- NON-RECONCILED	CA	(35,458)	(237,804)	(66,748)	(74,407)	(380,904)
			IDU		(42,007)	(80,348)	(158,192)	(272,375)	(290,027)
			OR		(305,066)	(693,795)	(1,007,451)	(1,350,185)	(2,061,813)
			UT		(578,565)	(929,456)	(1,640,743)	(2,686,191)	(2,081,362)
			WA		(370,093)	(324,800)	(352,743)	(698,623)	(523,102)
			WYU		(259,919)	(407,775)	(348,690)	(523,445)	(758,237)
			DP Total		(1,591,108)	(2,673,978)	(3,574,567)	(5,605,226)	(6,095,445)
			GP ELECTRIC PLANT IN SERVICE - OTHER	SO	(79,172)	0	(1,384,926)	(980,326)	(1,246,262)
			GP Total		(79,172)	0	(1,384,926)	(980,326)	(1,246,262)
			GP MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	(2,604,364)	(9,686,535)	0	0	0
			GP Total		(2,604,364)	(9,686,535)	0	0	0
			SP PRODUCTION PLANT-NON-RECONCILED	SG	(9,213,834)	(10,388,335)	(14,223,180)	(16,577,294)	(19,188,506)
			SP Total		(9,213,834)	(10,388,335)	(14,223,180)	(16,577,294)	(19,188,506)
			TP Land-Non-Rec	SG	(4,600)	(10,907)	(660,559)	(140,660)	(297,191)
			TP TRANS PLANT NON-RECONCILED	SG	(1,814,667)	(2,410,718)	(3,436,359)	(4,604,484)	(5,037,104)
			TP Total		(1,819,267)	(2,421,625)	(4,096,918)	(4,745,144)	(5,334,295)
EPIS Total					26,832,063,223	27,472,994,334	27,921,863,182	28,287,900,339	30,081,253,464
EPPS 102			OP ELECTRIC PLANT PURCHASED OR SOLD	SG	(553,173)	(553,173)	(553,173)	(553,173)	(553,173)
			OP Total		(553,173)	(553,173)	(553,173)	(553,173)	(553,173)
			SP CONTRA ELEC PLANT PURCH OR SOLD - LOSS	SG	553,173	553,173	553,173	553,173	553,173
			SP Total		553,173	553,173	553,173	553,173	553,173
EPPS Total					0	0	0	0	0
EPSC 106			DP DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	1,453,053	2,325,293	1,083,808	1,456,579	4,945,412
			IDU		5,685,207	2,174,245	3,196,675	3,949,799	10,512,397
			OR		13,421,000	19,297,000	16,311,764	32,382,378	41,432,798
			UT		24,153,125	25,496,670	31,617,213	42,025,446	79,196,734
			WA		11,408,517	9,721,882	4,899,310	18,731,755	10,662,154
			WYU		5,103,907	4,127,231	7,886,518	9,922,404	21,091,116
			DP Total		61,224,809	63,142,321	64,995,288	108,468,361	167,840,611
			GP GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	5,128,711	25,376,660	40,821,613	54,172,639	62,878,055
			GP Total		5,128,711	25,376,660	40,821,613	54,172,639	62,878,055
			SP PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	45,562,470	49,579,718	69,880,199	46,049,763	75,860,462
			SP Total		45,562,470	49,579,718	69,880,199	46,049,763	75,860,462
			TP TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	143,206,987	76,573,724	112,533,050	118,428,976	929,896,433
			TP Total		143,206,987	76,573,724	112,533,050	118,428,976	929,896,433
EPSC Total					255,122,977	214,672,423	288,230,150	327,119,739	1,236,475,562
Grand Total					27,087,186,200	27,687,666,757	28,210,093,332	28,615,020,078	31,317,729,025

PacifiCorp
Capital Lease
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
1011000	3908000	CAPITAL LEASE COMMON	OR	4,596,010	3,370,335	0	0	0
			SG	16,951,793	16,951,793	0	0	0
			SO	12,664,054	12,664,054	0	0	0
			UT	11,714,234	11,714,234	0	0	0
	3908220	(FINANCE LEASES-BLDGS)	OR	0	0	2,463,141	2,714,329	2,714,329
			SO	0	0	2,379,799	2,379,799	2,305,975
	3908230	(FINANCE LEASES-GAS)	SG	0	0	12,159,250	12,159,250	12,159,250
1011000 Total				45,926,090	44,700,415	17,002,191	17,253,378	17,179,554
1011500	3908000	CAPITAL LEASE COMMON	OR	(3,560,105)	(2,730,343)	0	0	0
			SG	(4,106,128)	(4,549,429)	0	0	0
			SO	(9,209,175)	(9,897,303)	0	0	0
			UT	(5,810,011)	(8,274,679)	0	0	0
	3908220	(FINANCE LEASES-BLDGS)	OR	0	0	(205,262)	(640,904)	(1,101,665)
			SO	0	0	(492,372)	(1,477,117)	(2,305,975)
	3908230	(FINANCE LEASES-GAS)	SG	0	0	(455,681)	(1,367,042)	(2,278,404)
1011500 Total				(22,685,418)	(25,451,754)	(1,153,315)	(3,485,063)	(5,686,043)
1011900	142785	FINANCE LEASE ROU ASSETS (COST) - PPAS	UT	0	0	11,714,234	11,714,234	11,714,234
	142794	FIN LEASE ROU ASSETS (COST)-OTHER-TEMP	OR	0	0	3,146,051	3,146,051	3,146,051
			SG	0	0	4,792,542	4,792,542	4,792,542
			SO	0	0	10,284,254	10,284,254	0
1011900 Total				0	0	29,937,082	29,937,082	19,652,828
1011950	142885	Finance Lease ROU Assets (A/D) - PPAs	UT	0	0	(7,961,349)	(7,619,477)	(9,158,431)
	142894	Fin Lease ROU Assets (A/D)-Other-Temp	OR	0	0	(3,146,051)	(3,146,051)	(3,146,051)
			SG	0	0	(4,792,542)	(4,792,542)	(4,792,542)
			SO	0	0	(10,284,254)	(10,284,254)	0
	146450	Capital Leases - Accumulated Amortizatio	OR	(141,823)	0	0	0	0
			SG	(910,304)	0	0	0	0
			SO	(8,673,284)	0	0	0	0
			WYP	(254,535)	0	0	0	0
1011950 Total				(9,979,946)	0	(26,184,197)	(25,842,325)	(17,097,024)
1119000	146450	Capital Leases - Accumulated Amortizatio	OR	141,823	0	0	0	0
			SG	910,304	0	0	0	0
			SO	8,673,284	0	0	0	0
			WYP	254,535	0	0	0	0
1119000 Total				9,979,946	0	0	0	0
Grand Total				23,240,672	19,248,661	19,601,761	17,863,072	14,049,314

PacifiCorp
Plant Held for Future Use
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
105	3401000	LAND OWNED IN FEE	SG	8,923,302	8,923,302	8,923,302	8,923,302	8,923,302
	3401000 Total			8,923,302	8,923,302	8,923,302	8,923,302	8,923,302
	3501000	LAND OWNED IN FEE	SG	2,902,972	2,902,972	2,902,972	2,902,972	925,352
	3501000 Total			2,902,972	2,902,972	2,902,972	2,902,972	925,352
	3502000	LAND RIGHTS	SG	754,562	754,562	754,562	754,562	754,562
	3502000 Total			754,562	754,562	754,562	754,562	754,562
	3601000	LAND OWNED IN FEE	CA	683,318	683,318	683,318	683,318	683,318
			OR	746,268	3,653,484	3,918,273	3,912,456	3,912,456
			UT	5,730,529	5,730,529	5,730,529	5,730,529	5,715,537
			WYP	601	601	601	601	601
	3601000 Total			7,160,715	10,067,931	10,332,721	10,326,904	10,311,912
	3891000	LAND OWNED IN FEE	OR	3,507,838	3,507,838	3,507,838	2,982,321	2,981,121
	3891000 Total			3,507,838	3,507,838	3,507,838	2,982,321	2,981,121
105 Total				23,249,390	26,156,606	26,421,395	25,890,060	23,896,248
Grand Total				23,249,390	26,156,606	26,421,395	25,890,060	23,896,248

PacifiCorp
Miscellaneous Deferred Debits
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
1861000	185016	EMISSION REDUCTION CREDITS PURCHASED	SE	2,346,510	2,346,510	2,346,510	2,346,510	2,346,510
	185017	ERCs - Impairment Reserve	SE	(2,040,000)	(2,040,000)	(2,040,000)	(2,040,000)	(2,040,000)
1861000 Total				306,510	306,510	306,510	306,510	306,510
1861200	185025	FINANCING COST DEFERRED	SO	1,086,434	0	1,399	0	1,150
	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	191,902	191,902	163,501	0	77,234
	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	957,085	2,219,249	2,020,033	1,346,689	1,883,760
	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	14,765	1,933	0	0	0
	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	174,402	333,497	347,359	362,166	255,738
	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	430,975	372,205	313,436	254,667	195,897
1861200 Total				2,855,562	3,118,786	2,845,727	1,963,521	2,413,780
1865000	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	SE	1,843,500	1,508,318	1,173,136	837,954	502,772
	184417	Prepaid Coal Costs - Wyodak Shortfall	SE	0	0	0	220,334	0
1865000 Total				1,843,500	1,508,318	1,173,136	1,058,288	502,772
1867000	134300	DEFERRED CHARGES	SE	5,806	(786)	(521)	1,863	0
1867000 Total				5,806	(786)	(521)	1,863	0
1868000	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	0	75,520	122,713	155,110	108,488
	185306	TGS BUYOUT	SG	39,973	24,500	9,026	0	0
	185311	JOSEPH SETTLEMENT	SG	80,139	0	0	0	0
	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	11,228,553	10,727,388	10,140,777	8,982,038	3,886,773
	185335	LACOMB IRRIGATION	SG	209,550	163,830	118,110	72,390	26,670
	185336	BOGUS CREEK	SG	932,240	890,960	849,680	808,400	767,120
	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,386,634	971,032	911,472	1,061,472	1,891,532
	185351	BPA LT TRANSMISSION PREPAID	OTHER	2,635,605	1,793,409	942,899	23,932	0
	185359	LT Lake Side 2 Maint. Prepayment	SG	14,865,158	4,831,275	12,165,184	17,168,830	21,225,077
	185360	LT LAKE SIDE MAINT PREPAYMENT	SG	14,181,859	18,446,204	24,985,938	6,830,301	11,807,302
	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	SG	6,812,450	10,430,926	13,780,118	19,123,214	23,922,978
	185362	LT Currant Creek CSA Maint Prepayment	SG	4,195,361	7,370,547	12,587,709	17,269,516	23,241,474
	185371	LT Chehalis CSA Prepaid O&M	SG	208,578	400,137	577,422	860,315	1,114,407
	185372	LT Currant Creek CSA Prepaid O&M	SG	300,862	547,248	1,169,213	0	0
	185551	LT Prepaid-FSA Capital - Dunlap	SG	0	0	0	0	1,524,703
	185552	LT Prepaid-FSA Capital - Ekola Flats	SG	0	0	0	0	124,569
	185557	LT Prepaid-FSA Capital - Glenrock I	SG	0	0	0	1,359,871	2,719,741
	185558	LT Prepaid-FSA Capital - Glenrock III	SG	0	0	0	535,707	1,071,413
	185561	LT Prepaid-FSA Capital - Goodnoe Hills	SG	0	0	0	842,917	1,920,205
	185564	LT Prepaid-FSA Capital - High Plains	SG	0	0	0	679,935	2,719,741
	185567	LT Prepaid-FSA Capital - Leaning Juniper	SG	0	0	0	1,380,475	2,760,949
	185570	LT Prepaid-FSA Capital - Marengo I	SG	0	0	0	837,841	2,242,981
	185571	LT Prepaid-FSA Capital - Marengo II	SG	0	0	0	209,460	1,111,004
	185574	LT Prepaid-FSA Capital - McFadden Ridge	SG	0	0	0	391,478	782,956
	185576	LT Prepaid-FSA Capital - Pryor Mtn	SG	0	0	0	0	33,218
	185577	LT Prepaid-FSA Capital - Rolling Hills	SG	0	0	0	1,359,871	2,719,741
	185580	LT Prepaid-FSA Capital - Seven Mile I	SG	0	0	0	1,359,871	2,719,741
	185581	LT Prepaid-FSA Capital - Seven Mile II	SG	0	0	0	267,853	535,707
1868000 Total				57,076,963	56,672,975	78,360,260	81,580,795	110,978,491
1869000	185334	HERMISTON SWAP	SG	3,276,478	3,104,785	2,933,092	2,761,399	2,589,705
1869000 Total				3,276,478	3,104,785	2,933,092	2,761,399	2,589,705
Grand Total				65,364,820	64,710,589	85,618,204	87,672,376	116,791,258

PacifiCorp
Materials & Supplies
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
15111	0	COAL INVENTORY - COAL PREP PLANT	SE	11,003,012	2,737,415	0	0	0
		COAL INVENTORY - HUNTER	SE	62,234,569	52,538,737	43,949,129	65,591,198	71,160,227
		COAL INVENTORY - HUNTINGTON	SE	28,374,442	26,682,419	29,455,022	31,873,328	23,856,872
		COAL INVENTORY - JIM BRIDGER	SE	25,913,875	27,258,504	26,712,955	25,310,317	34,164,407
		COAL INVENTORY - NAUGHTON	SE	10,323,166	13,000,752	17,309,685	20,820,143	24,588,118
15111 Total				137,849,064	122,217,827	117,426,791	143,594,986	153,769,624
15112	0	COAL INVENTORY - CHOLLA	SE	17,303,501	15,891,214	14,945,408	16,368,211	0
15112 Total				17,303,501	15,891,214	14,945,408	16,368,211	0
15113	0	COAL INVENTORY - COLSTIP	SE	1,752,433	1,586,327	1,623,382	1,788,959	1,907,941
15113 Total				1,752,433	1,586,327	1,623,382	1,788,959	1,907,941
15114	0	COAL INVENTORY - CRAIG	SE	17,704,353	16,236,781	9,530,692	6,668,341	611,228
15114 Total				17,704,353	16,236,781	9,530,692	6,668,341	611,228
15116	0	COAL INVENTORY - DAVE JOHNSTON	SE	9,873,389	12,609,730	9,748,141	11,729,586	11,802,796
15116 Total				9,873,389	12,609,730	9,748,141	11,729,586	11,802,796
15117	0	COAL INVENTORY ROCK GARDEN PILE	SE	32,730,433	32,730,433	31,430,017	31,430,017	31,430,017
15117 Total				32,730,433	32,730,433	31,430,017	31,430,017	31,430,017
15119	0	COAL INVENTORY - HAYDEN	SE	2,469,323	699,260	1,689,816	2,092,735	4,236,263
15119 Total				2,469,323	699,260	1,689,816	2,092,735	4,236,263
15121	0	NATURAL GAS - CLAY BASIN	SE	2,152,320	1,254,569	920,324	1,441,149	792,939
15121 Total				2,152,320	1,254,569	920,324	1,441,149	792,939
15140	0	FUEL STOCK COAL MINE	SE	1,667,309	2,361,612	2,291,087	2,618,038	2,201,297
15140 Total				1,667,309	2,361,612	2,291,087	2,618,038	2,201,297
15143	0	OIL INVENTORY - COLSTRIP	SE	91,453	98,417	106,924	97,569	81,841
15143 Total				91,453	98,417	106,924	97,569	81,841
15144	0	OIL INVENTORY - CRAIG	SE	39,243	68,178	74,179	69,969	64,456
15144 Total				39,243	68,178	74,179	69,969	64,456
15149	0	OIL INVENTORY - HAYDEN	SE	38,471	67,314	64,409	50,462	54,957
15149 Total				38,471	67,314	64,409	50,462	54,957
15410	0	MATERIAL CONTROL ADJUST	SO	(147,998)	(147,998)	(147,998)	(147,998)	(147,998)
1510		JIM BRIDGER STORE ROOM	SG	23,640,797	24,933,339	25,246,753	25,244,361	24,928,628
1515		DAVE JOHNSTON STORE ROOM	SG	14,720,187	15,263,954	15,328,839	17,626,624	18,285,577
1520		WYODAK STORE ROOM	SG	6,154,491	6,679,336	6,784,754	6,788,217	6,681,662
1525		GADSBY STORE ROOM	SG	4,508,601	4,436,983	4,395,612	4,423,190	4,423,957
1530		CARBON STORE ROOM	SG	1,457	1,457	1,457	1,457	1,457
1535		NAUGHTON STORE ROOM	SG	14,889,207	14,916,587	13,392,765	13,387,989	13,493,054
1540		HUNTINGTON STORE ROOM	SG	18,049,307	18,006,550	19,060,730	18,729,535	18,984,092
1545		HUNTER STORE ROOM	SG	26,454,037	26,146,227	25,933,211	26,925,799	26,671,409
1550		BLUNDELL STORE ROOM	SG	1,222,377	1,214,418	1,234,619	1,283,258	1,084,469
1565		CURRENT CREEK PLANT	SG	3,865,599	3,865,708	3,820,853	4,007,147	4,017,899
1570		LAKESIDE PLANT	SG	5,970,419	5,608,525	6,046,296	5,709,878	6,502,092
1580		CHEHALIS PLANT	SG	3,794,436	3,826,353	3,835,619	3,911,930	3,681,544
1675		HYDRO EAST - UTAH	SG	6,915	6,915	6,915	6,915	6,915
1680		HYDRO EAST - IDAHO	SG	2,627	2,627	2,899	2,899	2,899
1700		LEANING JUNIPER STOREROOM	SG	555,390	503,625	443,954	385,235	235,277
1705		GOODNOE HILLS WIND	SG	959,542	808,570	658,887	119,396	128,653
1715		MARENGO WIND	SG	770,140	816,934	733,120	684,116	366,850
1720		Foot Creek	SG	848,696	772,638	768,825	656,533	3,776
1725		Glenrock/Rolling Hills	SG	1,342,234	1,241,744	1,031,428	1,001,638	990,215
1730		Seven Mile Hill	SG	696,324	713,366	611,370	611,464	611,604
1735		Ekola Flats	SG	0	0	0	0	5,396
1740		High Plains/McFadden	SG	612,098	589,391	537,659	465,819	451,838
1745		Dunlap Wind Project	SG	698,248	700,139	708,801	589,050	573,073
1750		TB Flats 1 & 2	SG	0	0	0	0	4,442
1760		Cedar Springs II	SG	0	0	0	0	38,113
1765		Pryor Mountain	SG	0	0	0	0	4,460
1799		WIND OFFICE	SG	349	361	361	313	0
2005		CASPER STORE ROOM	WYP	455,594	619,022	585,645	629,552	567,699
2010		BUFFALO STORE ROOM	WYP	145,467	145,206	145,958	147,802	152,992
2015		DOUGLAS STORE ROOM	WYP	269,427	304,472	214,720	255,780	238,389
2020		CODY STORE ROOM	WYP	626,380	727,458	631,100	689,555	681,095
2030		WORLAND STORE ROOM	WYP	676,911	779,609	675,053	730,057	727,226
2035		RIVERTON STORE ROOM	WYP	403,212	430,919	438,024	439,194	482,900
2040		EVANSTON STORE ROOM	WYU	669,003	657,926	639,287	653,925	814,839
2045		KEMMERER STORE ROOM	WYU	9,821	9,855	9,855	13,558	10,904
2050		PINEDALE STORE ROOM	WYU	578,665	569,207	615,169	561,221	619,889
2060		ROCK SPRINGS STORE ROOM	WYP	1,465,098	1,545,879	1,411,436	1,384,415	1,423,681
2065		RAWLINS STORE ROOM	WYP	539,109	531,848	541,986	523,280	511,258
2070		LARAMIE STORE ROOM	WYP	404,706	446,762	503,084	496,758	498,639
2075		REXBERG STORE ROOM	IDU	1,103,562	1,118,980	1,145,556	1,390,794	1,700,205
2085		SHELLY STORE ROOM	IDU	629,703	664,726	683,421	697,387	825,865
2090		PRESTON STORE ROOM	IDU	86,923	83,399	72,629	73,592	79,534
2095		LAVA HOT SPRINGS STORE ROOM	IDU	144,545	157,066	143,170	129,099	151,888
2100		MONTPELIER STORE ROOM	IDU	201,340	219,402	219,812	240,173	254,112
2110		BRIDGERLAND STORE ROOM	UT	396,808	401,827	470,615	469,588	493,022
2205		TREMONT STORE ROOM	UT	245,693	269,072	178,603	233,222	397,675
2210		OGDEN STORE ROOM	UT	1,108,578	1,257,770	1,242,573	1,679,540	1,612,219
2215		LAYTON STORE ROOM	UT	633,657	646,921	496,136	634,652	1,137,708
2220		SALT LAKE METRO STORE ROOM	UT	8,590,844	8,834,374	8,393,981	9,637,080	9,329,521
2225		SALT LAKE TOOL ROOM	UT	1,183	0	0	0	0

PacifiCorp
Materials & Supplies
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
	2230	JORDAN VALLEY STORE ROOM	UT	895,842	889,141	987,531	1,043,296	1,035,996
	2235	PARK CITY STORE ROOM	UT	856,425	1,063,981	1,786,852	1,195,851	1,462,208
	2240	TOOELE STORE ROOM	UT	466,638	488,196	404,973	489,919	566,929
	2245	WASATCH RESTORATION CENTER	UT	437,261	431,002	548,939	504,133	691,052
	2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	307,052	377,187	302,002	312,070	361,597
	2405	AMERICAN FORK STORE ROOM	UT	1,387,553	1,512,916	1,441,785	1,728,026	1,795,662
	2410	SANTAQUIN STORE ROOM	UT	500,182	574,030	412,285	456,851	565,290
	2415	DELTA STORE ROOM	UT	372,093	324,460	333,923	364,623	528,454
	2420	VERNAL STORE ROOM	UT	752,880	761,016	658,508	910,100	743,836
	2425	PRICE STORE ROOM	UT	717,114	711,164	635,337	693,506	688,285
	2430	MOAB STORE ROOM	UT	787,090	771,108	1,004,570	683,782	865,661
	2435	BLANDING STORE ROOM	UT	161,436	148,462	158,177	106,952	100,083
	2445	RICHFIELD STORE ROOM	UT	120,979	115,890	108,014	106,962	124,067
	2450	CEDAR CITY STORE ROOM	UT	1,014,377	1,019,014	987,415	1,310,312	1,400,929
	2455	MILFORD STORE ROOM	UT	388,452	348,782	353,766	381,801	351,748
	2460	WASHINGTON STORE ROOM	UT	604,908	623,432	580,438	626,548	615,409
	2620	WALLA WALLA STORE ROOM	WA	1,330,021	1,559,167	1,471,596	1,472,211	2,264,459
	2625	SUNNYSIDE STORE ROOM	WA	4,894	0	0	0	0
	2630	YAKIMA STORE ROOM	WA	343,875	349,753	454,410	406,654	391,582
	2635	ENTERPRISE STORE ROOM	OR	204,696	181,565	188,064	228,313	232,963
	2640	PENDLETON STORE ROOM	OR	664,453	771,353	924,419	1,444,583	961,724
	2650	HOOD RIVER STORE ROOM	OR	415,912	348,379	490,761	566,615	522,501
	2655	PORTLAND METRO - STORE ROOM	OR	9,746,416	10,835,261	11,460,681	12,325,472	12,977,890
	2660	ASTORIA STORE ROOM	OR	1,127,440	1,042,376	1,159,862	1,154,824	1,310,682
	2665	MADRAS STORE ROOM	OR	201,155	174,129	128,085	124,766	100,156
	2670	PRINEVILLE STORE ROOM	OR	0	0	49,834	0	0
	2675	BEND STORE ROOM	OR	1,761,932	1,755,857	1,944,704	2,186,804	2,047,963
	2805	ALBANY STORE ROOM	OR	182,611	200,248	198,328	186,589	248,685
	2810	LINCOLN CITY STORE ROOM	OR	233,011	229,214	233,065	257,514	219,047
	2830	ROSEBURG STORE ROOM	OR	2,451,680	2,756,829	2,842,354	2,889,251	3,572,114
	2835	COOS BAY STORE ROOM	OR	707,531	821,225	858,231	866,564	956,915
	2840	GRANTS PASS STORE ROOM	OR	942,453	1,038,776	961,099	1,066,626	1,388,481
	2845	MEDFORD STORE ROOM	OR	908,703	960,959	937,450	991,908	932,617
	2850	KLAMATH FALLS STORE ROOM	OR	2,178,431	2,566,974	2,499,040	2,874,456	3,226,858
	2855	LAKEVIEW STORE ROOM	OR	115,669	118,606	123,334	122,678	128,210
	2860	ALTURAS STORE ROOM	CA	76,342	78,371	76,106	89,224	108,410
	2865	MT SHASTA STORE ROOM	CA	203,832	252,291	256,025	277,857	268,428
	2870	YREKA STORE ROOM	CA	752,497	1,031,699	1,072,651	1,306,689	1,605,400
	2875	CRESENT CITY STORE ROOM	CA	359,141	433,413	454,535	539,389	591,934
	5005	TREMONTON STORE ROOM	SO	143,936	143,936	143,936	145,727	145,727
	5110	MATERIAL PACKAGING CENTER - WEST	OR	99	99	99	99	99
	5115	DEMC - SLC	SNPD	105,677	104,733	58,768	167,841	149,629
	5120	DEMC - MEDFORD	OR	57,200	92,680	72,200	49,402	63,911
	5125	DEMC - OREGON	OR	6,734,245	7,812,603	9,553,152	10,063,765	10,332,501
	5130	MEDFORD HUB	OR	5,521,631	6,575,305	7,145,208	8,760,884	9,873,134
	5135	YAKIMA HUB	WA	5,278,957	5,447,996	7,039,470	7,061,260	8,274,879
	5140	PRESTON HUB	IDU	2,914,070	3,643,135	3,789,850	3,680,706	3,709,623
	5150	RICHFIELD HUB	UT	3,527,103	4,069,499	4,070,924	4,390,663	4,586,063
	5155	CASPER HUB	WYP	5,391,487	5,207,481	5,574,977	5,580,836	6,248,067
	5160	SALT LAKE METRO HUB	UT	19,451,022	24,066,465	24,041,113	26,836,457	30,718,186
	5200	UTAH TRANSPORTATION BUILDING	SNPD	29,690	27,610	22,300	20,177	16,480
	5300	METER TEST WAREHOUSE	UT	19,917	19,069	2,592	2,592	2,592
15410 Total				232,859,722	246,206,283	250,899,278	263,179,110	274,817,727
15415	0	M&S GLENROCK COAL MINE	SE	0	197,586	197,586	197,586	197,586
		OTHER MATERIAL & SUPPLIES - GENERAL STOC	SE	0	(197,586)	(197,586)	(197,586)	(197,586)
			SG	0	0	0	1,358,934	0
			SO	161,583	132,009	376,899	290,480	137,495
15415 Total				161,583	132,009	376,899	1,649,414	137,495
15419	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	1,820,799	1,309,905	1,362,251	2,640,430	2,154,409
			SO	3,188	3,188	3,190	(1,379,634)	(1,379,634)
15419 Total				1,823,987	1,313,093	1,365,440	1,260,796	774,775
15499	102930	SB Asset # 120930	SO	(27,435)	(27,435)	(27,435)	(27,435)	(27,435)
	120930	INVENTORY RESERVE POWER SUPPLY	SG	(1,153,463)	(2,462,842)	(1,067,882)	(882,351)	(915,402)
			SO	(12,404)	(12,404)	(12,404)	(12,404)	(12,404)
			SNPD	(1,368,158)	(1,130,249)	(904,185)	(957,010)	(894,463)
	120933	Inventory Reserve - PP (T&D)	SNPD	(678,024)	(846,046)	(918,995)	(651,089)	(580,429)
	120934	Inventory Reserve - PP (Renewables)	SG	0	0	0	(962,576)	0
15499 Total				(3,239,483)	(4,478,975)	(2,930,901)	(3,492,864)	(2,430,133)
25316	289920	WORKING CAPITAL DEPOSIT - UAMPS	SE	(2,862,000)	(2,706,000)	(2,479,000)	(1,893,000)	(2,806,000)
25316 Total				(2,862,000)	(2,706,000)	(2,479,000)	(1,893,000)	(2,806,000)
25317	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	(2,591,612)	(2,595,362)	(2,622,091)	(2,651,524)	(2,675,523)
25317 Total				(2,591,612)	(2,595,362)	(2,622,091)	(2,651,524)	(2,675,523)
25318	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SG	(273,000)	(273,000)	(273,000)	(273,000)	(273,000)
25318 Total				(273,000)	(273,000)	(273,000)	(273,000)	(273,000)
Grand Total				449,550,490	443,419,712	434,187,795	475,728,952	474,498,701

PacifiCorp
Cash Working Capital
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
1430000	0	OTHER ACCOUNTS RECEIVABLE	SO	2,841	2,836	2,832	2,829	2,828
1430000		Total		2,841	2,836	2,832	2,829	2,828
1431000	0	EMPLOYEE RECEIVABLES	SO	4,636,412	4,636,412	4,636,412	4,636,412	4,636,412
1431000		Total		4,636,412	4,636,412	4,636,412	4,636,412	4,636,412
1431500	0	INCOME TAXES RECEIVABLE	SO	110,767	(69,092)	(70,279)	(70,279)	(70,279)
	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	186,234	186,234	186,234	186,234	207,844
	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	(115,955)	(115,955)	(115,955)	(115,955)	(27,674)
1431500		Total		181,046	1,187	0	0	109,891
1433000	0	JOINT OWNER RECEIVABLE	SO	5,336,688	6,939,743	16,683,032	2,203,748	1,330,633
1433000		Total		5,336,688	6,939,743	16,683,032	2,203,748	1,330,633
1436000	0	OTHER ACCOUNTS RECEIVABLE	SO	14,061,316	20,385,259	20,196,356	18,383,832	27,752,721
1436000		Total		14,061,316	20,385,259	20,196,356	18,383,832	27,752,721
1437000	0	CSS OAR BILLINGS	SO	4,572,072	4,882,321	5,814,316	5,947,649	6,835,975
1437000		Total		4,572,072	4,882,321	5,814,316	5,947,649	6,835,975
1437100	0	OTHER ACCT REC CCS	SO	(690,744)	(673,565)	(2,476,273)	(2,176,437)	(2,031,936)
1437100		Total		(690,744)	(673,565)	(2,476,273)	(2,176,437)	(2,031,936)
2300000	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	(8,716,788)	(9,819,145)	(8,267,790)	(3,608,515)	(2,978,037)
2300000		Total		(8,716,788)	(9,819,145)	(8,267,790)	(3,608,515)	(2,978,037)
2320000	210460	JOINT OWNER RECEIVABLES - CREDIT	SE	(2,771,023)	(3,803,775)	(1,753,127)	(3,418,021)	(1,859,950)
	210677	Bronco Utah Operations LLC - Coal	SE	0	(186,804)	0	0	(1,191,924)
	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	15	77	171	51	236
	211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	(9)	16	0	0	30
	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	8	769	2	8	14
	211115	Allstate Voluntary Benefit Withholdings	SO	10	6	1	0	10
	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	(15,277)	(4,023)	(14,060)	(11,275)	(10,453)
	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	(372,636)	(476,331)	(436,256)	(523,015)	(529,872)
	215078	K-Plus Employer Contributions - Fixed	SO	(1,215,396)	(1,238,645)	(1,248,904)	(1,324,353)	(1,377,747)
	215080	METLIFE MEDICAL INSURANCE	SO	(2,997,690)	(3,510,054)	(3,984,214)	(3,509,646)	(3,162,937)
	215082	METLIFE DENTAL INSURANCE	SO	(53,938)	(87,372)	(60,433)	(56,606)	(41,341)
	215084	METLIFE VISION INSURANCE	SO	(39,510)	(51,521)	(16,205)	(3,752)	(37,298)
	215085	Western Utilities Dental Payable	SO	(4,927)	(1,310)	(10,777)	(1,324)	(3,007)
	215086	Western Utilities Vision Payable	SO	(2,246)	(1,208)	(766)	(1,015)	389
	215088	UWUA Health & Welfare Payable	SO	0	(2,902)	(3,788)	18,462	1,915
	215095	HMO HEALTH PLAN	SO	(21,510)	(2,134)	(12,133)	(9,757)	(104,403)
	215112	Minnesota Life Insurance	SO	(19,514)	(5,346)	(19,165)	(14,175)	(14,938)
	215116	IBEW 57 MEDICAL INSURANCE	SO	(42,993)	(12,865)	(50,332)	(16,223)	(36,976)
	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	(50)	4,899	(5,168)	(2,461)	4,182
	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	(19)	154	(137)	(134)	141
	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	(15,670)	(11,368)	(8,516)	(4,897)	(22,928)
	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT	SO	37,787	74,120	13,385	11,426	(5,343)
	215425	OR DOE Cool School Program	OTHER	(14,085)	(18,977)	(16,765)	(15,304)	(18,882)
	215439	Cal ISO Trans Payable	SG	0	0	(2,053,168)	(2,646,067)	(3,331,340)
	235230	ACCRUAL - ROYALTIES	SE	(41,265)	(61,930)	(60,679)	(62,464)	(64,239)
	235599	Safety Award	SO	(1,526,166)	(1,107,205)	(1,140,941)	(922,214)	(761,514)
	240330	PROVISION FOR WORKERS' COMPENSATION	SO	(155,215)	(171,045)	(129,754)	(77,443)	(53,963)
2320000		Total		(9,271,319)	(10,674,776)	(11,011,730)	(12,590,199)	(12,622,137)
2533000	289517	TRAPPER MINE FINAL RECLAMATION	SE	(6,073,168)	(6,262,856)	(6,512,893)	(6,745,638)	(7,150,412)
2533000		Total		(6,073,168)	(6,262,856)	(6,512,893)	(6,745,638)	(7,150,412)
2541050	00111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	(19,803)	(19,803)	0	0	0
	111920	REG LIAB-ARO/REGDIFF DEER CREEK MINE REC	SE	19,803	19,803	0	0	0
2541050		Total		0	0	0	0	0
Grand Total				4,038,357	9,417,416	19,064,261	6,053,681	15,885,936

PacifiCorp
Miscellaneous Rate Base
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
1140000	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	SG	144,704,699	144,704,699	144,704,699	144,704,699	144,704,699
			UT	11,763,784	11,763,784	11,763,784	11,763,784	11,763,784
1140000 Total				156,468,483	156,468,483	156,468,483	156,468,483	156,468,483
1150000	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	SG	(118,854,240)	(123,635,799)	(128,417,358)	(133,198,918)	(137,980,477)
			UT	(690,999)	(992,635)	(1,294,270)	(1,595,906)	(1,897,541)
1150000 Total				(119,545,239)	(124,628,434)	(129,711,629)	(134,794,824)	(139,878,019)
1156000	0	ACCUM PROV FOR ASSET ACQ ADJ - CRAIG/HAY	UT	0	0	0	0	(1,714,644)
1156000 Total				0	0	0	0	(1,714,644)
1281000	0	Other special funds - Pensions	SO	0	0	2,485,363	31,730,856	28,656,862
1281000 Total				0	0	2,485,363	31,730,856	28,656,862
1651000	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	823,048	330,100	341,368	519,672	801,125
	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	1,284,011	1,166,753	1,022,704	440,777	439,040
	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	497,941	523,961	676,506	697,358	595,500
	132045	PREPAID WORKERS COMPENSATION	SO	553,850	457,084	416,252	412,781	344,281
	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	38,663	7,733	74,832	41,573	8,315
1651000 Total				3,197,513	2,485,631	2,531,663	2,112,162	2,188,261
1652000	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	21,592	21,947	20,348	19,618	18,281
	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	143,968	146,315	135,668	130,867	114,498
	132111	Goshute - Prepaid Possessory Interest	GPS	12,711	12,950	14,527	15,471	16,716
	132200	"Prepaid Taxes (Federal, State, Local)"	SO	6,511	0	0	20,000	29,707
	132924	OTH PREPAY-OREGON DOE FEE	SO	0	1,723,510	0	1,499,200	0
1652000 Total				184,782	1,904,722	170,542	1,685,156	179,202
1652100	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	13,986,769	19,280,679	10,730,946	16,507,815	20,981,821
	132098	Prepaid - CA GHG Wholesale	OTHER	9,993,898	10,512,804	4,892,140	7,660,147	9,163,807
	132310	PREPAID RATING AGENCY	SO	37,347	39,841	72,588	182,554	138,580
	132548	Prepaid-FSA O&M - Cedar Springs II	SG	0	0	0	0	157,284
	132551	Prepaid-FSA O&M - Dunlap	SG	0	0	0	0	207,914
	132552	Prepaid-FSA O&M - Ekola Flats	SG	0	0	0	0	33,973
	132557	Prepaid-FSA O&M - Glenrock I	SG	0	0	0	185,437	185,437
	132558	Prepaid-FSA O&M - Glenrock III	SG	0	0	0	146,102	146,102
	132561	Prepaid-FSA O&M - Goodnoe Hills	SG	0	0	0	220,308	220,370
	132564	Prepaid-FSA O&M - High Plains	SG	0	0	0	0	556,311
	132567	Prepaid-FSA O&M - Leaning Juniper	SG	0	0	0	282,370	282,370
	132570	Prepaid-FSA O&M - Marengo I	SG	0	0	0	257,065	0
	132571	Prepaid-FSA O&M - Marengo II	SG	0	0	0	253,891	0
	132574	Prepaid-FSA O&M - McFadden Ridge	SG	0	0	0	106,767	106,767
	132576	Prepaid-FSA O&M - Pryor Mtn	SG	0	0	0	0	4,530
	132577	Prepaid-FSA O&M - Rolling Hills	SG	0	0	0	278,155	278,155
	132580	Prepaid-FSA O&M - Seven Mile I	SG	0	0	0	185,437	185,437
	132581	Prepaid-FSA O&M - Seven Mile II	SG	0	0	0	36,525	36,525
	132603	OTH PREPAY - ASHTON PLANT LAND	SG	518	0	0	0	0
	132608	Prepaid - Records Management Costs	SG	82,442	77,558	65,829	66,988	0
	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	636,734	638,585	639,079	640,422	643,387
	132621	Prepayments - Water Rights (Ferron Canal	SG	223,037	223,037	223,037	223,037	223,037
	132622	Prepayments - Water Rights (Hntgtn-Clev)	SG	264,154	264,154	264,154	264,154	264,154
	132650	PREPAID DUES	SO	2,505,162	4,159,170	3,185,958	1,760,529	3,477,846
	132700	PREPAID RENT	GPS	10,667	10,667	10,667	10,667	10,667
	132740	PREPAID O&M WIND	SG	0	0	47,680	94,588	91,495
	132755	Prepaid Aircraft Maintenance Costs	SG	37,884	22,577	35,231	288,499	194,864
	132831	PREPAID BPA TRANSP - WINE COUNTRY	SG	983,688	983,688	983,688	983,688	16,175
	132900	PREPAYMENTS - OTHER	SE	72,076	72,076	72,076	72,076	72,076
			SO	418,126	314,806	675,657	1,363,311	1,340,613
	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	3,061,375	3,187,136	3,030,864	3,579,797	4,077,479
	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	6,289,981	6,279,736	6,208,666	6,220,803	6,934,004
	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	333,370	321,814	361,935	361,736	284,329
	132910	Prepayments - Hardware & Software	SO	11,924,553	12,000,670	12,337,992	15,726,819	14,871,380
	132998	PREPAID INSURANCE	SE	(110,632)	(89,559)	(68,486)	(47,414)	(26,341)
	132999	PREPAY - RECLASS TO LT	SO	(949,159)	(1,583,575)	(498,519)	(1,755,536)	(2,640,357)
	134000	L/T PREPAY RECLASS	SO	1,059,791	1,673,134	567,006	1,802,950	2,666,698
1652100 Total				50,861,782	58,389,000	43,838,190	57,959,687	65,186,889
2281000	288711	Reg Liab - CA Property Insurance Reserve	CA	0	0	0	(797,754)	(928,605)
	288712	Reg Liab - OR Property Insurance Reserve	OR	8,936,405	4,632,404	11,606,109	12,969,931	20,937,606
	288713	Reg Liab - WA Property Insurance Reserve	WA	0	0	0	0	(113,696)
	288714	Reg Liab - ID Property Insurance Reserve	IDU	(606,146)	(719,394)	(832,938)	(946,482)	(1,060,026)
	288715	Reg Liab - UT Property Insurance Reserve	UT	(3,945,902)	(5,970,141)	(7,176,557)	(9,013,680)	(2,882,393)
	288716	Reg Liab - WY Property Insurance Reserve	WYP	(247,192)	(596,222)	(946,032)	(1,295,842)	(918,486)
	288749	RegL - Insurance Reserves - Reclass	OTHER	(8,936,405)	(4,632,404)	(11,606,109)	(12,969,931)	(20,937,606)
2281000 Total				(4,799,240)	(7,285,756)	(8,955,526)	(12,053,757)	(5,903,206)
2282100	280311	ACC. PROV. I & D - EXCL. AUTO	SO	(34,581,120)	(5,965,500)	(16,281,344)	(4,489,888)	(256,405,665)
2282100 Total				(34,581,120)	(5,965,500)	(16,281,344)	(4,489,888)	(256,405,665)
2282400	288700	Reg Liab - OR Injuries & Damages Reserve	OR	(9,650,059)	(8,789,126)	(8,767,623)	(10,931,650)	(12,416,392)
2282400 Total				(9,650,059)	(8,789,126)	(8,767,623)	(10,931,650)	(12,416,392)
2282500	116925	Insurance Reimbursements Receivable I&D	SO	30,882,590	228,904	0	0	0
	156909	Insurance Reim Receivable (I&D)-NonCurri	SO	0	0	0	0	115,250,000
2282500 Total				30,882,590	228,904	0	0	115,250,000
2283000	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	(1,853,313)	(1,794,326)	(1,650,782)	(1,641,497)	(1,612,198)
2283000 Total				(1,853,313)	(1,794,326)	(1,650,782)	(1,641,497)	(1,612,198)
2283400	280329	FAS 106-Contra Liability-Medicare Subsic	SO	37,093,703	29,478,532	22,389,011	22,389,011	22,389,011
	280440	FAS 158 PR Liab Medicare Sub (Non-Deduct)	SO	(20,112,464)	(12,518,811)	(5,429,290)	(5,429,290)	(5,429,290)
	280454	FAS 158 PR Liab Reg Medicare (Non-Deduct)	SO	20,112,464	12,518,811	5,429,290	5,429,290	5,429,290
	280455	FAS 158 Post-Retirement Liability	SO	(53,229,806)	0	0	0	0
	280456	FAS 106-Contra Liab-Med.Sub.Claims	SO	(16,959,721)	(16,959,721)	(16,959,721)	(16,959,721)	(16,959,721)
	280457	FAS 158 - CONTRA LIA - Reg Medicare	SO	(20,112,464)	(12,518,811)	(5,429,290)	(5,429,290)	(5,429,290)

PacifiCorp
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Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
2283400 Total				(53,208,288)	0	0	0	0
2283500	280350	Pension - Local 57	SO	(627,000)	(1,212,000)	(572,000)	(1,102,000)	(515,000)
	280355	FAS 158 Pension Liability	SO	(205,400,215)	(66,654,876)	(98,349,221)	(64,599,024)	(74,432,333)
	280365	FAS 158 Pension Liab-Rcls to Current	SO	627,000	1,212,000	572,000	1,102,000	515,000
2283500 Total				(205,400,215)	(66,654,876)	(98,349,221)	(64,599,024)	(74,432,333)
2284100	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	SG	(873,155)	(637,218)	(512,398)	(235,389)	(234,853)
2284100 Total				(873,155)	(637,218)	(512,398)	(235,389)	(234,853)
2300000	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJD	(1,986,463)	(2,961,392)	(2,743,652)	(5,621,732)	(5,565,959)
2300000 Total				(1,986,463)	(2,961,392)	(2,743,652)	(5,621,732)	(5,565,959)
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	(47,712)	(38,103)	(41,383)	(37,741)	(50,159)
			IDU	(16,559)	(16,168)	(17,378)	(16,632)	(15,402)
			OR	(129,880)	(136,172)	(150,115)	(138,905)	(204,430)
			UT	(45,988)	(39,763)	(42,032)	(46,080)	(62,478)
			WA	(16,339)	(16,732)	(17,613)	(17,427)	(18,025)
			WYP	(33,252)	(33,377)	(33,799)	(33,286)	(32,771)
2530000 Total				(289,731)	(280,315)	(302,320)	(290,072)	(383,265)
2533500	280370	PENSION LIAB-UMWA WITHDRAWAL OBLIG	SE	(115,119,099)	(115,119,099)	(115,119,099)	(115,119,099)	(115,119,099)
2533500 Total				(115,119,099)	(115,119,099)	(115,119,099)	(115,119,099)	(115,119,099)
2539900	0	Fossil Rock Fuels Entries	SE	(5,006,303)	(5,006,303)	(5,006,303)	(5,006,303)	(5,006,303)
	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	(17,100)	(20,000)	(20,200)	(21,600)	(22,000)
			SG	(1,100)	0	0	0	0
	288608	Envir Liab - Colstrip Pond	SO	(5,856,548)	(6,142,538)	(9,857,035)	(10,320,358)	0
	288609	Envir Liab - Cholla Ash-Fly Ash Ponc	SO	(3,454,384)	(5,034,108)	(5,128,818)	(4,932,015)	0
	288614	Envir Liab - American Barrel (UT)	SO	(1,203,565)	(1,317,128)	(1,282,377)	(1,221,009)	0
	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	(1,040,406)	(908,426)	(690,401)	(558,121)	0
	288618	Envir Liab - Astoria Young's Bay	SO	(319,275)	(320,644)	(284,591)	(274,994)	0
	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	(340,846)	(264,477)	(249,240)	(484,811)	0
	288621	Envir Liab - Bors Property	SO	(28,610)	(23,387)	(10,141)	0	0
	288622	Envir Liab - Bridger Coal Fuel Oil Spil	SO	(949,571)	(870,473)	(682,462)	(866,706)	0
	288623	Envir Liab - Bridger Plant-FGD Pond 1	SO	(2,369,475)	(2,446,901)	(2,695,855)	(5,406,843)	0
	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	(1,041,817)	(980,757)	(850,440)	(288,263)	0
	288625	Envir Liab - Bridger Plant-FGD Pond 2	SO	(1,446,622)	(1,510,698)	(1,519,787)	0	0
	288626	Envir Liab - Bridger Plant Oil Spills	SO	(919,540)	(866,080)	(793,991)	(755,350)	0
	288627	Envir Liab - Carbon Ash Spil	SO	(3,537,958)	(3,057,564)	(4,169,614)	(3,430,432)	0
	288628	Envir Liab - Cedar Steam Plant (UT)	SO	(15,969)	(9,489)	(7,771)	(6,118)	0
	288630	Envir Liab - Dave Johnston Oil Spil	SO	(663,306)	(658,793)	(728,680)	(682,843)	0
	288632	Envir Liab - Eugene MGP (50% PCRP)	SO	(324,039)	(310,022)	(308,900)	(49,260)	0
	288633	Envir Liab - Dave Johnston-Pond 4A & 4E	SO	(1,915,880)	(1,962,428)	(2,266,314)	(2,470,352)	0
	288634	Envir Liab - Everett MGP (2/3 PCRP)	SO	(196,268)	(232,191)	(240,119)	(243,489)	0
	288636	Envir Liab - Hunter Fuel Oil Spills	SO	(138,856)	(148,689)	(155,952)	(155,952)	0
	288638	Envir Liab - Huntington Ash Landfil	SO	(95,417)	(3,412,253)	(2,563,910)	(2,006,803)	0
	288639	Envir Liab - Hayden Ash Landfil	SO	0	(601,127)	(605,988)	(620,247)	0
	288640	Envir Liab - Idaho Falls Pole Yarc	SO	(1,872,790)	(2,173,684)	(1,956,488)	(1,581,598)	0
	288642	Envir Liab - Jordan Plant Substation	SO	(137,966)	(167,372)	(164,682)	(153,857)	0
	288645	Envir Liab - Naughton Plant-FGD Pond 1	SO	(733,112)	(770,225)	(433,015)	(1,660,113)	0
	288646	Envir Liab - Montague Ranch (CA)	SO	(112,900)	(7,973)	0	0	0
	288648	Envir Liab - Naughton FGD Pond Closure	SO	(219,045)	(186,486)	(147,085)	0	0
	288649	Envir Liab - Naughton Oil Spil	SO	(203,038)	(15,342)	0	0	0
	288650	Envir Liab - Ogden MGP	SO	(610,419)	(490,574)	(512,830)	(688,330)	0
	288651	Envir Liab - Ririe Substation	SO	(101,348)	(39,124)	(40,913)	(40,913)	0
	288652	Envir Liab - Olympia MGP	SO	(42,375)	(42,143)	(39,199)	(39,242)	0
	288653	Envir Liab - Naughton Plant-FGD Pond 2	SO	(733,112)	(770,087)	(1,298,258)	(3,839,815)	0
	288654	Envir Liab - Pendleton OR Svc Center	SO	(26)	0	0	0	0
	288655	Envir Liab - Hunter Plant-Ash Landfil	SO	(3,213,498)	(3,376,949)	(2,205,679)	(942,713)	0
	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	(11,990,837)	(13,078,460)	(13,278,302)	(15,145,355)	0
	288660	Envir Liab - Silver Bell/Telluride	SO	(1,666,857)	(1,397,132)	(1,484,705)	(1,329,427)	0
	288664	Envir Liab - Tacoma A St. (25% PCRP)	SO	(105,768)	(98,081)	(103,244)	(102,329)	0
	288666	Envir Liab - Utah Metals East	SO	(710,033)	(349,000)	(368,118)	(372,826)	0
	288668	Envir Liab - Wyodak Fuel Oil Spil	SO	(53,009)	(144,273)	(97,029)	(76,219)	0
	288676	Envir Liab - Naughton South Ash Ponc	SO	0	(3,465,987)	(876,230)	0	0
	289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	SG	(204,167)	(204,167)	(320,833)	0	0
	289341	Accrued Royalties-Reg Rcvry-Noncurrent	SE	(4,517,776)	(6,424,161)	(7,538,284)	(11,345,171)	(14,598,111)
	289523	Govt Coal Lease Bonus Payment Liability	SE	5,006,303	5,006,303	5,006,303	5,006,303	5,006,303
	289540	Westmoreland Kemmerer Payable-NonCurr	SG	0	0	(10,989,562)	(6,664,437)	(2,238,687)
	289913	MCI - F.O.G. WIRE LEASE	SG	(2,229,559)	(2,232,009)	(1,765,997)	(2,044,878)	(2,044,016)
	289914	AMERICAN ELECTRIC POWER CRP	SG	(330,031)	(590,076)	(2,109,952)	0	0
		TRANSMISSION SERVICE DEPOSITS - THIRD PA	SG	0	0	0	(2,024,828)	(1,993,349)
	289925	TRANSM CONST SECURITY DEPOSITS	SG	(1,693,000)	(1,205,000)	(8,490,971)	(15,858,050)	(11,479,550)
	289927	Transm Deposit - Readiness Fin Security	SG	0	0	0	0	(43,779,960)
	289928	Transmission Deposits-Site Control	SG	0	0	0	0	(260,000)
	289955	Accrued Right-of-Way Obligations	SG	0	(2,705,031)	(2,631,010)	(1,687,102)	(2,052,773)
			WYP	(4,112,349)	0	0	0	0
2539900 Total				(61,469,565)	(71,031,508)	(91,964,972)	(100,392,767)	(78,468,447)
2540000	186149	Reg Asset - DSM - UT - Balance Reclass	OTHER	0	0	12,459,173	0	0
	231010	Reg Liab Current - Blue Sky	OTHER	(11,169,319)	(12,973,707)	(13,503,700)	(13,560,260)	(8,003,608)
	231020	Reg Liab Current - DSM	OTHER	(1,073,012)	(5,466,433)	(20,131,239)	(5,525,070)	(4,026,543)
	231045	Reg Liab Current - GHG Allowances	OTHER	(1,997,205)	(1,206,046)	(4,462,229)	0	(543,812)
	231050	Reg Liab Current - Def Net Power Costs	OTHER	(26,801,881)	(41,595,897)	(11,346,503)	(28,225,010)	(6,798,312)
	231060	Reg Liab Current - BPA Balancing Accts	OTHER	(4,418,621)	(4,030,213)	(3,251,534)	(2,531,231)	(1,100,309)
	231080	Reg Liab Current - REC Sales	OTHER	(282,204)	0	0	(3,848,794)	(3,852,860)
	231090	Reg Liab Current - Solar Feed-In	OTHER	(8,183,077)	(11,776,731)	(19,825,737)	(12,064,988)	(5,074,729)
	231095	Reg Liab Current - Income Tax Related	OTHER	0	0	0	0	(86,341,818)
	231100	Reg Liab Current - Other	OTHER	(6,621,917)	(9,499,979)	(9,227,134)	(16,712,975)	(8,216,256)

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Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
	288001	Reg Liab - Excess Def Inc Taxes - CA	CA	0	(1,109,381)	(1,109,381)	(975,036)	(619,903)
	288002	Reg Liab - Excess Def Inc Taxes - ID	IDU	0	(1,610,818)	(1,553,446)	(1,383,862)	(55,420)
	288003	Reg Liab - Excess Def Inc Taxes - OR	OR	0	(15,768,651)	(15,768,651)	0	0
	288004	Reg Liab - Excess Def Inc Taxes - UT	UT	0	(29,916,026)	0	0	0
	288005	Reg Liab - Excess Def Inc Taxes - WA	WA	0	(1,326,685)	(1,326,685)	(1,326,685)	(1,214,710)
	288006	Reg Liab - Excess Def Inc Taxes - WY	WYU	0	(11,956,409)	(11,956,409)	(7,892,074)	(545,830)
	288007	Reg Liab - Excess Def Inc Taxes - FERC	FERC	0	(17,625)	(17,625)	0	0
	288021	Reg Liab-FAS 158 Post-Retirement	SO	0	(7,459,561)	0	(18,208,953)	(11,202,836)
	288060	Reg L-WA Decoupling Mech Jul19-Jun20	OTHER	0	0	0	(212,140)	4,714,871
	288061	Reg L-WA Decoupling Mech Jul20-Jun21	OTHER	0	0	0	0	3,073,697
	288070	Contra Reg L-WA Decoupling Jul19-Jun20	OTHER	0	0	0	(5,657,860)	0
	288071	Contra Reg L-WA Decoupling Jul20-Jun21	OTHER	0	0	0	0	(4,709,691)
	288079	RegL-WA Decoupling Mech - Recl to Curr	OTHER	0	0	0	10,554,755	0
	288081	Reg Liab - Cholla Decomm - CA	CA	0	0	0	0	30,293
	288082	Reg Liab - Cholla Decomm - ID	IDU	0	0	0	0	113,310
	288083	Reg Liab - Cholla Decomm - OR	OR	0	0	0	0	(8,684,755)
	288084	Reg Liab - Cholla Decomm - UT	UT	0	0	0	0	(19,601,220)
	288086	Reg Liab - Cholla Decomm - WY	WYP	0	0	0	0	280,494
	288099	RegL-Depr/Amortz Deferral-Bal Reclass	OTHER	0	0	0	(107,202)	(424,096)
	288108	FAS 109 - WA Flowthrough	WA	0	(223,045)	(756,135)	(1,188,392)	(3,279,241)
	288114	REG LIABILITY - OR GAIN-SALE EPUd ASSETS	OTHER	638	638	638	638	638
	288116	Calif Alternative Rate for Energy (CARE)	OTHER	0	0	0	(59,418)	(432,541)
	288140	Reg Liability - WA A&G Credit	WA	86	86	0	0	0
	288159	RegL - Blue Sky - Recl to Curr	OTHER	11,169,319	12,973,707	13,503,700	13,560,260	8,003,608
	288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	(698,639)	(453,690)	(504,716)	(728,225)	(781,250)
	288162	Reg Liab-CA Klamath River Dams Removal	CA	0	0	0	0	(264,595)
	288165	Reg Liab - OR Enrgy	OTHER	(3,103,091)	(2,736,143)	(2,867,309)	(2,974,277)	(2,794,852)
	288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	(290,102)	(844,726)	(702,965)	(1,437,337)	(2,123,556)
	288211	Reg Liab - Non-Prot PP&E EDIT - CA	CA	0	0	0	(3,695,822)	(2,349,706)
	288212	Reg Liab - Non-Prot PP&E EDIT - ID	IDU	0	0	0	(14,367,103)	(456,631)
	288214	Reg Liab - Non-Prot PP&E EDIT - WA	WA	0	0	0	(26,210,556)	(23,998,302)
	288215	Reg Liab - Non-Prot PP&E EDIT - WY	WYP	0	0	0	(53,126,806)	(44,166,935)
	288216	Reg Liab - Non-Prot PP&E EDIT - UT	UT	0	0	0	(23,863,614)	0
	288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	(16,944,870)	(10,299,560)	(3,514,536)	0	0
	288232	Reg Liab - OR 2017 FERC Rate True-Up	OTHER	(5,234,556)	(17,040,278)	(29,793,829)	(34,599,669)	(9,861,101)
	288240	Reg Liab - WA PCAM - CY 2016	OTHER	(1,233,582)	(1,286,690)	(7,831,967)	(1,106,239)	(1,143,291)
	288241	Reg Liability - WA PCAM CY2017	OTHER	(4,925,144)	(13,190,037)	0	0	0
	288242	Contra Reg Liability - WA PCAM CY2017	OTHER	(246,257)	(659,502)	0	0	0
	288243	Reg Liability - WA PCAM CY2018	OTHER	0	(4,090,437)	(6,455,255)	(7,473,862)	537,086
	288244	Reg Liability - WA PCAM Reserve 2016	OTHER	(4,456,724)	(4,649,115)	0	0	0
	288245	Contra Reg Liability - WA PCAM CY2018	OTHER	0	(204,522)	(322,763)	(489,772)	0
	288246	Reg Liability - WA PCAM CY2019	OTHER	0	0	(255,861)	(1,755,508)	(1,814,234)
	288247	Contra Reg Liability - WA PCAM CY2019	OTHER	0	0	(12,793)	(156,112)	0
	288248	Reg Liability - WA PCAM CY2020	OTHER	0	0	0	(7,293,967)	(13,660,788)
	288249	Contra Reg Liability - WA PCAM CY2020	OTHER	0	0	0	(364,977)	(656,125)
	288260	Reg Liability - WA PCAM CY2021	OTHER	0	0	0	0	1,669,263
	288281	Reg Liab-Excess Income Tax Deferral-CA	OTHER	0	(2,104,745)	(4,832,715)	(6,612,458)	(4,084,121)
	288282	Reg Liab-Excess Income Tax Deferral-ID	OTHER	0	(2,130,284)	(1,093,006)	(522,742)	0
	288283	Reg Liab-Excess Income Tax Deferral-OR	OTHER	0	(27,845,301)	(50,091,425)	(51,559,814)	(9,828,916)
	288284	Reg Liab-Excess Income Tax Deferral-UT	OTHER	0	(32,458,211)	(3,010,899)	(3,142,455)	0
	288285	Reg Liab-Excess Income Tax Deferral-WA	OTHER	0	(8,594,540)	(8,731,197)	(9,192,304)	(9,226,937)
	288286	Reg Liab-Excess Income Tax Deferral-WY	OTHER	0	(14,982,843)	(5,322,209)	0	0
	288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	4,418,621	4,030,213	3,251,534	2,531,231	1,100,309
	288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	(1,209,784)	(2,748,389)	(4,613,788)	(6,840,621)	(7,587,451)
	288406	Reg L-OR-Bridger Mine Accel Depr&Reclm	OR	0	0	0	0	(1,819,719)
	288409	Reg Liab-WA-Plant Closure Cost Deferral	WA	0	0	0	0	(677,868)
	288410	Reg Liab-WA-Bridger Mine Accel Depr	WA	0	0	0	0	(1,274,704)
	288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	(8,405,632)	(20,728,598)	(33,340,179)	(45,951,759)	(43,545,278)
	288412	Reg Liab - Depr Decrease Deferral - OR	OR	(3,443,287)	(4,607,319)	0	0	0
			OTHER	0	0	(5,863,227)	(7,218,264)	(6,654,555)
	288413	Reg Liab - Depr Decrease Deferral - WA	WA	6,648	6,648	6,648	6,648	0
	288420	Reg Liab - CA GHG Allowance Revenues	OTHER	173,986	114,414	522,145	4,326,053	749,341
	288422	Reg Liab - CA Solar (SOMAH)-GHG Funds	OTHER	0	(2,109,045)	(3,298,086)	(4,458,387)	(5,549,232)
	288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	1,997,205	1,206,046	4,462,229	0	543,812
	288424	RegL - CA GHG Allowances - Balance Rec	OTHER	(2,171,192)	(1,320,461)	(1,686,288)	(4,326,053)	(749,341)
	288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	218,301	0	0	2,748,373	2,833,168
	288444	RegL - UT RECs in Rates - Recl to Curr	OTHER	0	0	0	1,001,666	872,883
	288445	RegL - WA RECs in Rates - Recl to Curr	OTHER	63,903	0	0	0	0
	288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	0	0	0	98,754	146,809
	288453	RegL - OR RECs in Rates - Balance Recl	OTHER	(218,301)	0	0	(88,873)	(222,168)
	288454	RegL - UT RECs in Rates - Balance Recl	OTHER	(806,671)	0	(302,888)	(1,144,073)	(1,945,563)
	288455	RegL - WA RECs in Rates - Balance Recl	OTHER	(63,903)	0	0	0	0
	288456	RegL - WY RECs in Rates - Balance Recl	OTHER	0	0	(86,267)	(98,754)	(733,177)
	288459	Reg Liab - Def RECs in Rates - Reclass	OTHER	0	(122,856)	(107,882)	(42,887)	(639,349)
	288463	RegL - OR Def Exc NPC - Recl to Curr	OTHER	6,766,751	12,618,387	3,514,536	27,118,770	5,612,183
	288464	RegL - UT Def Exc NPC - Recl to Curr	OTHER	3,022,819	0	0	0	0
	288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	10,861,707	24,080,302	7,831,967	1,106,239	1,143,291
	288466	RegL - WY Def Exc NPC - Recl to Curr	OTHER	6,150,604	4,897,208	0	0	42,838
	288470	Reg L-WA Decoupling Mechanism-Reclass	OTHER	(666,696)	(2,663,064)	(2,210,847)	(8,108,922)	(4,033,207)
	288471	RegL - CA Def Exc NPC - Balance Reclass	OTHER	0	0	0	0	(529,409)
	288474	RegL - UT Def Exc NPC - Balance Reclass	OTHER	(3,316,569)	0	0	0	0
	288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	(10,350,835)	(8,879,363)	0	(2,773,632)	(42,838)
	288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	1,201,290	1,069,731	623,230	0	0

PacifiCorp
Miscellaneous Rate Base
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
288484		RegL - UT Solar Feed-In - Recl to Curr	OTHER	6,981,787	10,707,000	19,202,508	12,064,988	5,074,729
288491		RegL - CA Solar Feed-In - Balance Recl	OTHER	(1,201,290)	(1,069,731)	(623,230)	0	0
288494		RegL - UT Solar Feed-In - Balance Recl	OTHER	(16,886,785)	(20,770,408)	(23,997,721)	(21,838,013)	(19,904,859)
288749		RegL - Insurance Reserves - Reclass	OTHER	0	0	(0)	0	0
288817		RegL - DSM - CA - Reclass to Current	OTHER	542,829	2,137,670	2,452,620	826,014	0
288819		Reg Liab - DSM - CA - Balance Reclass	OTHER	(542,829)	(2,137,670)	(2,452,620)	(826,014)	0
288827		RegL - DSM - ID - Reclass to Current	OTHER	528,257	1,328,097	879,914	946,800	0
288829		Reg Liab - DSM - ID - Balance Reclass	OTHER	(528,257)	(1,328,097)	(879,914)	(946,800)	0
288837		RegL - DSM - OR - Reclass to Current	OTHER	1,926	0	0	0	0
288839		Reg Liab - DSM - OR - Balance Reclass	OTHER	(1,926)	0	0	0	0
288847		RegL - DSM - UT - Reclass to Current	OTHER	0	77,604	12,459,173	0	0
288849		Reg Liab - DSM - UT - Balance Reclass	OTHER	(13,728,722)	(776,040)	(21,639,949)	(1,287,132)	0
288857		RegL - DSM - WA - Reclass to Current	OTHER	0	1,923,062	3,933,063	3,752,256	4,026,543
288859		Reg Liab - DSM - WA - Balance Reclass	OTHER	0	(1,923,062)	(3,933,063)	(3,752,256)	(4,026,543)
288867		RegL - DSM - WY - Reclass to Current	OTHER	0	0	406,470	0	0
288869		Reg Liab - DSM - WY - Balance Reclass	OTHER	0	0	(406,470)	0	0
288931		Reg Liab - Protected PP&E EDIT - CA	CA	0	0	0	(35,311,940)	(33,524,730)
288932		Reg Liab - Protected PP&E EDIT - ID	IDU	0	0	0	(91,633,492)	(85,514,135)
288933		Reg Liab - Protected PP&E EDIT - OR	OR	0	0	0	(399,252,665)	(374,952,168)
288934		Reg Liab - Protected PP&E EDIT - WA	WA	0	0	0	(96,474,590)	(90,029,025)
288935		Reg Liab - Protected PP&E EDIT - WY	WYP	0	0	0	(223,934,312)	(212,743,492)
288936		Reg Liab - Protected PP&E EDIT - UT	UT	0	0	0	(701,380,490)	(660,801,616)
288941		Reg Liab - Protected PP&E ARAM - CA	CA	0	0	(1,298,725)	(3,074,418)	(2,435,777)
288942		Reg Liab - Protected PP&E ARAM - ID	IDU	0	0	(3,099,849)	(8,534,324)	(7,865,121)
288943		Reg Liab - Protected PP&E ARAM - OR	OR	0	0	(14,709,453)	(8,086,362)	(1,785)
288944		Reg Liab - Protected PP&E ARAM - UT	UT	0	0	(26,439,647)	(89,491,607)	(49,874,585)
288945		Reg Liab - Protected PP&E ARAM - WA	WA	0	0	(3,781,745)	(12,807,172)	(14,617,204)
288946		Reg Liab - Protected PP&E ARAM - WY	WYU	0	0	(8,641,813)	(29,060,367)	(35,496,585)
288949		RegL - EDIT Deferral - Recl to Curr	OTHER	0	0	0	0	86,341,818
288995		RegL - Other - Recl to Curr	OTHER	6,621,917	9,499,979	9,227,134	6,158,220	8,216,256
2540000 Total				(100,494,284)	(284,021,142)	(308,256,823)	(2,092,096,082)	(1,834,604,073)
2541050	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJD	(3,472,937)	(2,472,276)	(2,639,042)	0	0
	288906	ARO/Reg Diff - Trojan - WA portion	WA	263,061	261,277	258,730	0	0
2541050 Total				(3,209,876)	(2,210,999)	(2,380,312)	0	0
Grand Total				(470,884,496)	(471,902,952)	(579,501,460)	(2,292,309,435)	(2,158,808,457)

PacifiCorp
Regulatory Assets
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
1242000	0	INT FREE-PPL	OTHER	1,215,888	1,087,595	1,008,595	927,568	834,424
			WA	8,246	8,246	7,061	7,061	7,061
1242000 Total				1,224,134	1,095,841	1,015,656	934,629	841,485
1243200	0	INT BEARING VAR%-PPL	OR	0	0	0	0	0
			WA	(0)	(0)	(0)	(0)	0
1243200 Total				0	0	0	0	0
1244100	0	ENERGY FINANSWER	SO	(1)	(1)	(1)	(1)	0
			UT	22,246	15,434	8,291	1,220	0
1244100 Total				22,245	15,433	8,290	1,219	0
1244500	0	HOME COMFORT	CA	656	5,637	5,637	5,637	0
			OTHER	6,136	(630)	(630)	(630)	0
			SO	(4,452)	(5,007)	(5,007)	(5,007)	0
			WA	(1,492)	0	0	0	0
1244500 Total				848	0	0	0	0
1244900	0	"FINANSWER 12,000"	OTHER	(535)	(535)	(535)	(535)	0
			UT	535	535	535	535	0
1244900 Total				0	0	0	0	0
1245300	0	IRRIGATION FINANSWER	CA	20,415	20,415	20,415	20,415	0
			OTHER	(20,415)	(20,415)	(20,415)	(20,415)	0
1245300 Total				0	0	0	0	0
1245400	0	RETRO ENERGY FINANS	OTHER	4,392	4,392	4,392	4,392	0
			UT	(4,392)	(4,392)	(4,392)	(4,392)	0
1245400 Total				0	0	0	0	0
1247000	0	ELI/GAWL SYSTEM	OTHER	2,288	0	0	0	0
			UT	1,010	0	0	0	0
			WA	820	0	0	0	0
1247000 Total				4,118	0	0	0	0
1247100	0	CSS/ELI SYSTEM	OTHER	(1,830)	0	0	0	0
1247100 Total				(1,830)	0	0	0	0
1249000	0	ESC - RESERVE	OTHER	(228,538)	(256,364)	(230,106)	(216,717)	(208,251)
			UT	(2,248)	0	0	0	0
			WA	(2,488)	(1,500)	(3,750)	(3,750)	(3,750)
1249000 Total				(233,275)	(257,864)	(233,856)	(220,467)	(212,000)
1823000	0	DSR REGULATORY ASSETS	IDU	(34,170)	(68,340)	(68,340)	(68,340)	0
			OTHER	(515,480)	(5,465,207)	(15,637,058)	(33,307,103)	(57,048,032)
			WYP	(2,821)	(7,152)	(904,464)	0	0
1823000 Total				(552,471)	(5,540,699)	(16,609,862)	(33,375,442)	(57,048,032)
1823700	186801	Reg Asset-Deer Creek-Elec Plt In Svc	SE	70,603,305	69,513,503	69,503,634	69,503,634	69,503,634
	186802	Reg Asset-Deer Creek-EPIS Intangibles	SE	1,077,694	1,077,694	1,077,694	1,077,694	1,077,694
	186805	Reg Asset-Deer Creek-CWIP	SE	3,959,789	3,959,789	3,959,789	3,959,789	3,959,789
	186806	Reg Asset-Deer Creek-PS&I	SE	1,614,210	1,614,210	1,614,210	1,614,210	1,614,210
	186811	Reg Asset-Deer Creek Sale-EPIS	SE	9,902,284	9,902,284	9,902,284	9,902,284	9,902,284
	186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	(123,317)	177,267	398,595	398,595	398,595
	186815	Reg Asset-Deer Creek Sale-CWIP	SE	93,579	93,579	93,579	93,579	93,579
	186816	Contra RA-DCM PP&E-To Joint Owners	SE	(4,440,336)	(4,399,639)	(4,699,330)	(4,699,330)	(4,699,330)
	186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	711,654	1,056,379	1,223,114	1,223,114	1,223,114
			OR	129,986	(199,950)	(3,866,051)	(2,031,950)	(2,031,950)
			SE	(49,619,432)	(70,695,785)	(79,015,359)	(79,015,359)	(79,015,359)
			UT	171,417	253,697	281,123	281,123	281,123
			WA	3,192,000	4,738,203	5,486,066	5,486,066	5,486,066
			WYU	1,601,887	2,656,797	3,711,707	813,546	813,546
	186820	Reg Asset-Deer Creek Mine ARO	SE	3,680,407	8,721,548	6,063,847	6,684,503	6,682,219
	186825	Reg Asset-Deer Creek Mine M&S	SE	4,492,192	4,492,192	4,492,192	4,491,692	4,491,692
	186826	Reg Asset-Deer Creek-Prepaid Royalties	SE	842,957	842,957	842,957	842,957	842,957
	186828	Reg Asset-Deer Creek-Recovery Royalties	SE	4,517,776	6,424,161	7,538,284	11,345,171	14,598,111
	186829	Contra RA-DCM Closure-Royalties Amortz	WYU	0	0	(487,214)	(3,100,207)	(2,929,363)
	186830	Reg Asset-Deer Creek-Union Suppl Ben	SE	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812
	186833	Reg Asset-Deer Creek-Nonunion Severance	SE	2,494,699	2,500,001	2,500,001	2,770,292	2,770,292
	186835	Reg Asset-Deer Creek-Misc Closure Costs	SE	34,676,784	44,298,477	44,847,950	45,098,621	45,111,998
	186836	Contra RA-DCM Closure-To Joint Owners	SE	(2,064,934)	(2,683,888)	(2,803,051)	(3,007,323)	(3,142,075)
	186837	Contra RA-DCM Closure-Amortz & Oth Adjs	OTHER	0	0	0	0	(2,315,604)
			UT	2,189,411	3,533,254	5,042,793	6,537,290	(26,233,712)
			WYU	(4,530,937)	(7,764,465)	(10,510,779)	(10,532,115)	(10,670,567)
	186839	Reg Asset-Deer Creek-Tax Flow-Through	SE	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683
	186841	Contra Reg Asset-Deer Creek Aband-CA	CA	(1,348,443)	(1,331,284)	(1,332,227)	(1,332,227)	(1,332,227)
	186844	Contra Reg Asset-Deer Creek Aband-UT	UT	(923,617)	(923,617)	(923,617)	(923,617)	(923,617)
	186845	Contra Reg Asset-Deer Creek Aband-WA	WA	(6,048,208)	(5,971,244)	(5,975,471)	(5,975,471)	(5,975,471)
	186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	(375,681)	(375,681)	(375,681)	(375,681)	(375,681)
	186851	Contra Reg Asset-Deer Creek Closure-CA	CA	(870,636)	(1,131,605)	(1,113,397)	(1,190,985)	(1,260,291)
	186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	(954,597)	(1,336,436)	(1,718,275)	(2,100,114)	(2,481,953)
	186853	Contra Reg Asset-Deer Creek Closure-OR	OR	(4,602,058)	(6,442,881)	(8,283,704)	(10,124,527)	(9,264,033)
	186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	(1,493,163)	(1,475,253)	(1,482,879)	(1,482,879)	0
	186855	Contra Reg Asset-Deer Creek Closure-WA	WA	(3,905,087)	(5,075,619)	(4,993,948)	(5,089,482)	(4,292,319)
	186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	(931,175)	(1,347,935)	(1,734,491)	(2,121,047)	(2,314,325)
			WYU	(106,904)	(106,904)	(106,904)	(106,904)	(106,904)
	186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	(381,459)	(650,845)	(978,751)	(1,375,350)	(1,519,404)
			UT	(2,634,205)	(4,321,662)	(6,220,130)	(8,500,438)	(8,931,375)
			WYU	(418,683)	(418,683)	(418,683)	(418,683)	(418,683)
	186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	(2,980,350)	(4,314,252)	(5,551,488)	(6,788,724)	(7,407,342)
			WYU	(342,930)	(342,930)	(342,930)	(342,930)	(342,930)
	186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	(96,340)	(146,413)	(179,795)	(190,795)	(190,795)
	186870	RA-DC ROR Offset-Assets Sold-Amortz	UT	0	0	0	0	2,314,325
			WYP	54,816	91,360	106,904	106,904	106,904
	186871	RA-DC ROR Offset-Fuel Inventory-Amortz	UT	0	0	0	0	8,931,375

PacifiCorp
Regulatory Assets
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
			WYP	151,334	258,274	365,213	418,683	418,683
	186872	RA-DC ROR Offset-Fossil Rock-Amortz	UT	0	0	0	0	7,407,342
			WYP	128,390	213,983	299,577	342,930	342,930
	186881	Reg Asset-UMWA Pension Trust Oblig	SE	115,119,099	115,119,099	115,119,099	115,119,099	115,119,099
	186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	(4,298,978)	(4,298,978)	(4,752,559)	(4,752,559)	(4,752,559)
	186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	(1,812,574)	(1,812,574)	(1,805,155)	(1,805,155)	0
	186895	Contra Reg Asset-UMWA Pension Trust-WA	OTHER	(8,129,986)	(8,129,986)	(8,096,710)	(8,096,710)	(8,096,710)
1823700 Total				162,562,136	150,430,696	131,292,531	127,221,710	117,057,480
1823750	185831	Reg Asset - Cholla Unrec Plant - CA	CA	0	0	0	0	4,408,113
	185836	Reg Asset - Cholla Unrec Plant - WY	WYP	0	0	0	0	41,908,568
	185864	Reg Asset-Cholla U4-Property Taxes-OR	OR	0	0	0	0	299,987
	185866	Reg Asset-Cholla U4-Nonunion Severance	SG	0	0	0	0	2,700,000
	185867	Reg Asset-Cholla U4-Safe Harbor Lease	SG	0	0	0	0	836,167
	185869	Reg Asset-Cholla U4-ID-O&M/Depr Savings	IDU	0	0	0	0	(805,881)
	185873	Contra Reg Asset-Cholla U4 Closure-OR	OR	0	0	0	0	(920,203)
	185874	Contra Reg Asset-Cholla U4 Closure-UT	UT	0	0	0	0	(1,555,829)
	185876	Contra Reg Asset-Cholla U4 Closure-WY	WYP	0	0	0	0	(517,175)
1823750 Total				0	0	0	0	46,353,747
1823870	187017	FAS 158 Pen Liab Adj	SO	490,107,422	414,393,489	459,734,763	411,896,598	419,696,240
	187018	CONTRA FAS 158 PENSION REG ASSET	SO	0	0	(22,066,883)	0	0
	187600	Contra Pension Reg Asset MMT & CTG - OR	OR	(1,521,950)	(503,753)	0	0	0
	187602	Reg Asset - Pension MMT - UT	UT	141,588	0	0	0	0
	187604	Contra Pension Reg Asset MMT & CTG - CA	CA	(137,880)	(45,016)	0	0	0
	187607	Contra Reg Asset 2016 Pension Plan CTG	SO	(4,102,458)	(2,461,475)	(820,492)	0	0
	187608	Reg Asset - Pension Settlement - CA	OTHER	0	0	0	499,093	473,236
	187621	Reg Asset FAS - 158	SO	29,270,642	(15,358,041)	(2,037,906)	(26,021,790)	(12,878,610)
	187622	Reg Asset - Post-Ret MMT - OR	OR	289,552	96,517	0	0	0
	187624	Reg Asset - Post-Ret MMT - UT	UT	139,324	0	0	0	0
	187627	Reg Asset - Post-Ret MMT - CA	CA	26,232	8,744	0	0	0
	187629	Reg Asset - Post-Ret - Settlement Loss	CA	(127,034)	(127,034)	(127,034)	(127,034)	(127,034)
			OTHER	0	0	0	0	(136,547)
			SO	8,323,073	8,323,073	8,323,073	8,323,073	8,323,073
			UT	0	0	0	0	(3,566,252)
			WA	(660,176)	(660,176)	(660,176)	(660,176)	(660,176)
			WYU	(529,615)	(882,692)	(1,235,769)	(1,412,307)	(1,412,307)
	187640	Reg Asset-PostRet Sttlmt Loss-CC-UT	UT	775,025	1,106,681	1,397,981	1,689,281	0
	187641	Reg Asset-PostRet Sttlmt Loss-CC-WY	WYU	55,611	33,366	11,122	0	0
	187649	Reg Asset-FAS 158 Post-Ret - Reclass	SO	0	7,459,561	0	18,208,953	11,202,836
1823870 Total				522,049,355	411,383,245	442,518,679	412,395,691	420,914,459
1823910	102465	UTAH METALS CLEANUP	SO	27,948	363,925	320,766	277,607	234,448
	102570	D-SM RETAIL MINOR SITES	SO	6,250	4,861	3,472	2,083	694
	103408	D-SM RETAIL MINOR SITES	SO	2,763,116	3,115,992	3,525,131	3,848,843	4,144,270
	103410	D-SM RETAIL MINOR SITES	SO	46,818	0	0	0	0
	103411	D-SM RETAIL MINOR SITES	SO	151,503	50,501	0	0	0
	103412	D-SM RETAIL MINOR SITES	SO	234,421	140,652	46,884	0	0
	103413	D-SM RETAIL MINOR SITES	SO	412,367	294,548	176,729	58,910	0
	103416	ASTORIA YOUNGS BAY CLEANUP	SO	16,032	0	0	0	0
	103417	ASTORIA YOUNGS BAY CLEANUP	SO	(31,007)	(10,336)	0	0	0
	103418	ASTORIA YOUNGS BAY CLEANUP	SO	51,963	31,178	10,393	0	0
	103419	ASTORIA YOUNGS BAY CLEANUP	SO	307,592	219,709	131,825	43,942	0
	103420	ASTORIA YOUNGS BAY CLEANUP	SO	357,586	311,252	268,947	218,985	242,000
	103422	SILVER BELL MINE ENVIRONMENTAL REMED	SO	11,775	0	0	0	0
	103423	SILVER BELL MINE ENVIRONMENTAL REMED	SO	38,514	12,838	0	0	0
	103424	SILVER BELL MINE ENVIRONMENTAL REMED	SO	38,229	22,937	7,646	0	0
	103425	SILVER BELL MINE ENVIRONMENTAL REMED	SO	65,110	46,507	27,904	9,301	0
	103426	SILVER BELL MINE ENVIRONMENTAL REMED	SO	4,673,986	5,363,439	5,531,372	5,338,022	5,239,017
	103436	WASHINGTON NON-DEFERRED COSTS	WA	(8,495)	0	0	0	0
	103437	WASHINGTON NON-DEFERRED COSTS	WA	(19,874)	(6,625)	0	0	0
	103438	WASHINGTON NON-DEFERRED COSTS	WA	(40,839)	(24,503)	(8,168)	0	0
	103439	WASHINGTON NON-DEFERRED COSTS	WA	(79,820)	(57,015)	(34,209)	(11,403)	0
	103440	WASHINGTON NON-DEFERRED COSTS	WA	(123,528)	(103,079)	(82,630)	(62,181)	(41,731)
	103445	American Barrel (UT)	SO	277,235	334,605	376,996	358,382	351,760
	103446	Astoria/Unocal (Downtown)	SO	583,291	661,196	766,989	829,801	1,023,377
	103447	Big Fork Hydro Plant (MT)	SO	259,331	303,420	348,347	363,500	378,501
	103448	Bridger Coal Fuel Oil Spil	SO	249,552	310,925	457,877	479,908	470,727
	103449	Bridger FGD Pond 1 Closure	SO	445,877	500,078	620,189	635,372	601,064
	103450	Bridger Plant Oil Spills	SO	329,033	341,871	376,219	362,945	351,800
	103451	Cedar Stream Plant (UT)	SO	39,600	33,933	28,132	22,207	15,251
	103452	Dave Johnston Oil Spill	SO	1,047,670	978,889	889,906	774,665	660,626
	103453	Eugene MGP (50% PCRP)	SO	102,577	104,027	96,631	335,823	306,608
	103454	Everett MGP (2/3 PCRP)	SO	7,602	8,613	9,751	10,130	10,409
	103455	Hunter Fuel Oil Spills	SO	129,454	113,508	97,562	81,616	65,670
	103456	Huntington Ash Landfil	SO	205,707	231,668	303,455	519,307	684,746
	103457	Idaho Falls Pole Yard	SO	902,322	1,004,263	1,162,936	1,288,972	1,306,304
	103458	Jordan Plant Substation	SO	90,757	97,264	88,058	105,517	95,501
	103459	Little Mountain Gas Plan	SO	805,550	699,948	594,346	488,744	383,142
	103460	Montague Ranch (CA)	SO	85,036	90,693	76,493	62,269	48,044
	103461	Naughton FGD Pond Closure	SO	146,654	155,583	167,078	166,587	137,051
	103462	Ogden MGP	SO	2,955,683	2,748,913	2,862,292	2,710,413	2,413,540
	103464	Powerdale Hydro Plant	SO	69	56	42	29	15
	103465	Tacoma A St. (25% PCRP)	SO	9,668	17,484	30,045	30,994	33,298
	103466	Portland Harbor Service Ctr	SO	2,145,886	2,325,571	2,771,085	3,095,706	4,056,938
	103467	Wyodak Fuel Oil Spill	SO	62,544	63,034	73,048	71,872	74,828
	103585	CLINE FALLS-HYDRO	SO	95,552	81,253	66,954	52,656	38,357

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Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
	103737	Geneva Rock Bldg - Hunter Plant	SO	29,682	25,315	20,948	16,581	12,213
	103851	Alturas Service Center (CA)	SO	6,997	6,147	5,296	4,446	3,596
	103852	Pendleton Service Center (OR)	SO	4,398	3,850	3,302	2,755	2,207
	103853	Sunnyside Service Center (WA)	SO	567	458	350	242	134
	103940	D-SM Retail Minor Sites - RMP - 2012	SO	310,316	248,343	186,371	124,398	62,425
	103941	D-SM Retail Minor Sites - RMP - 2013	SO	435,682	363,541	291,401	219,260	147,120
	103942	D-SM Retail Minor Sites - RMP - 2014	SO	789,402	676,123	562,845	449,566	336,288
	103944	D-SM Retail Minor Sites - RMP - 2008	SO	27,426	0	0	0	0
	103945	D-SM Retail Minor Sites - RMP - 2009	SO	110,976	36,992	0	0	0
	103946	D-SM Retail Minor Sites - RMP - 2010	SO	235,926	141,555	47,185	0	0
	103947	D-SM Retail Minor Sites - RMP - 2011	SO	248,266	177,333	106,400	35,467	0
	103948	WASHINGTON NON-DEFERRED COSTS-SPPC PACIF	WA	(118,390)	(140,013)	(122,432)	(104,851)	(87,270)
	103949	WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY	WA	(106,011)	(114,771)	(99,350)	(83,929)	(68,508)
	103950	WASHINGTON NON-DEFERRED COSTS-REMEDATIO	WA	(130,342)	(145,702)	(126,606)	(107,511)	(88,415)
	103951	WASHINGTON NON-DEFERRED COSTS-REMEDATIO	WA	(393,522)	(559,345)	(493,003)	(426,661)	(360,318)
	103952	WASHINGTON NON-DEFERRED COSTS-REMEDATIO	WA	(181,350)	(157,170)	(132,990)	(108,810)	(84,630)
	103953	Wash Non-Def Costs - SPPC - RMP - 2012	WA	(107,947)	(86,980)	(66,014)	(45,047)	(24,080)
	103954	Wash Non-Def Costs - SPPC - RMP - 2013	WA	(172,804)	(143,894)	(114,984)	(86,074)	(57,164)
	103955	Wash Non-Def Costs - SPPC - RMP - 2014	WA	(348,908)	(299,744)	(250,579)	(201,415)	(152,251)
	103961	D-SM RETAIL MINOR SITES - RMP	SO	1,704,298	1,889,953	2,180,108	2,651,170	3,319,200
	104072	FREETPORT SUBSTATION	SO	94,424	84,371	74,317	64,263	54,210
	104108	Bors Property (OR) - 2016	SO	984	5,790	16,982	15,089	12,935
	104112	Carbon Ash Spill (UT) - 2016	SO	2,658,277	3,123,663	2,948,860	2,949,734	2,627,664
	104144	Naughton Oil Spil	SO	0	21,012	18,726	19,008	16,439
	104175	Ririe Substation	SO	3,637	11,769	10,472	9,175	7,878
	104197	Bridger Plant - FGD Pond 1	SO	0	0	37,371	174,093	449,605
	104198	Bridger Plant - FGD Pond 2	SO	0	0	10,701	23,459	20,870
	104199	Naughton Plant - FGD Pond 1	SO	0	(2,654)	80,063	274,502	372,463
	104200	Naughton Plant - FGD Pond 2	SO	0	137	96,228	519,837	690,586
	104201	Huntington Plant Ash Landfil	SO	0	0	52,644	154,809	229,278
	104202	Dave Johnston Pond 4A & 4B	SO	0	9,183	63,230	277,287	1,519,178
	104203	Colstrip Pond	SO	0	0	41,583	610,242	1,543,387
	104204	Cholla Ash-Flyash Pond	SO	0	0	1,004	478	39,255
	104206	Naughton South Ash Pond	SO	0	0	45,422	50,040	61,385
	104210	American Barrel (UT)-WA	WA	0	(3,786)	(9,924)	(11,560)	(14,128)
	104211	Astoria/Unocal (Downtown)-WA	WA	0	(5,962)	(19,467)	(28,908)	(47,593)
	104212	ASTORIA YOUNGS BAY CLEANUP-WA	WA	0	(221)	(1,428)	(2,037)	(7,639)
	104213	Big Fork Hydro Plant (MT)-WA	WA	0	(2,909)	(8,705)	(12,236)	(9,013)
	104214	Bors Property (OR) - WA	WA	0	(185)	(987)	(894)	(783)
	104215	Bridger Coal Fuel Oil Spill - WA	WA	0	(3,408)	(16,450)	(20,456)	(22,416)
	104216	Bridger FGD Pond 1 Closure-WA	WA	0	(1,428)	(11,251)	(17,524)	(20,537)
	104218	Bridger Plant - FGD Pond 1-WA	WA	0	0	(6,515)	(15,281)	(33,700)
	104219	Bridger Plant - FGD Pond 2-WA	WA	0	0	(699)	(1,482)	(1,307)
	104220	Bridger Plant Oil Spills-2018	WA	0	(1,594)	(7,608)	(9,954)	(12,497)
	104221	Carbon Ash Spill (UT) - WA	WA	0	(6,379)	(19,544)	(43,615)	(46,066)
	104222	Cedar Steam - WA	WA	0	(18)	(80)	(135)	(119)
	104223	Colstrip Pond - WA	WA	0	0	(2,817)	(41,148)	(105,075)
	104224	Cholla Ash - WA	WA	0	0	(68)	(47)	(2,714)
	104225	DJ Oil Spill - WA	WA	0	(2,067)	(4,930)	(6,738)	(7,852)
	104226	DJ 4A&4B - WA	WA	0	(628)	(4,314)	(17,951)	(103,006)
	104227	Eugene MGP (50%PCRP) - WA	WA	0	(242)	(687)	(17,628)	(16,580)
	104228	Everett MGP (2/3 PCRP) - WA	WA	0	(133)	(267)	(355)	(445)
	104229	Hunter Plant - WA	WA	0	0	(10,949)	(16,810)	(21,175)
	104230	Huntington Ash- WA	WA	0	(1,813)	(8,964)	(25,440)	(38,803)
	104231	Idaho Falls Pole Yard- WA	WA	0	(5,632)	(26,259)	(43,691)	(54,140)
	104232	Jordan Plant Substation- WA	WA	0	(52)	(267)	(2,452)	(2,601)
	104233	Montague Ranch - WA	WA	0	(80)	(73)	(65)	(56)
	104234	Naughton Plant FGDP 1 - WA	WA	0	0	(5,751)	(18,772)	(25,528)
	104235	Naughton Plant FGDP 2 - WA	WA	0	(9)	(6,564)	(34,956)	(46,710)
	104236	Naughton Plant FGDP Closure - WA	WA	0	(450)	(2,873)	(4,328)	(3,829)
	104237	Naughton Oil Spill - WA	WA	0	0	0	(174)	(154)
	104239	Naughton South Ash Pond - WA	WA	0	0	(3,104)	(3,411)	(4,195)
	104240	Ogden MGP - WA	WA	0	(9,490)	(46,103)	(63,884)	(72,078)
	104241	Olympia - WA	WA	0	(65)	(313)	(343)	(328)
	104242	Portland Harbor Srce Cntrl - WA	WA	0	(16,010)	(70,216)	(113,282)	(200,716)
	104244	Silver Bell/Telluride - WA	WA	0	(26,734)	(89,206)	(127,575)	(173,631)
	104245	Tacoma A St. (25% PCRP) - WA	WA	0	(341)	(1,335)	(1,495)	(1,761)
	104246	Utah Metal East - WA	WA	0	(13)	(12)	(11)	(9)
	104247	Wyodak Oil Spill - WA	WA	0	(290)	(1,624)	(2,149)	(2,973)
	104248	Hunter Fuel Oil Spill-WA	WA	0	0	0	(196)	(175)
	104268	Rocky Mountain - WA	WA	0	(8,608)	(46,052)	(92,957)	(153,696)
	104269	Pac Power - WA	WA	0	(25,055)	(85,350)	(138,397)	(190,393)
	104296	NTD Parking Lot-Asbestos 2018	SO	0	0	205,940	184,166	162,392
	104297	NTD Parking Lot Asbestos - WA 2018	WA	0	0	(14,485)	(12,993)	(11,501)
	104394	Klamath Falls	SO	0	0	0	0	431,375
	104399	Portland Harbor Service Insurance	SO	0	0	0	0	(890,081)
1823910 Total				24,978,278	26,035,237	27,357,042	29,285,965	32,179,700
1823920	0	DSR COST AMORT	IDU	68,340	68,340	68,340	68,340	0
			OTHER	21,770,118	75,884,831	135,414,947	199,286,678	273,785,763
			WYP	8,662	8,662	0	0	0
102030		ENERGY FINANSWER - WASHINGTON	OTHER	5,064,956	5,064,956	5,064,956	5,064,956	5,064,956
102032		INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337,081	26,337,081	26,337,081	26,337,081	26,337,081
102033		LOW INCOME - WASHINGTON	OTHER	10,718,392	10,718,392	10,718,392	10,718,392	10,718,392
102034		SELF AUDIT - WASHINGTON	OTHER	14,361	14,361	14,361	14,361	14,361

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Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
102036		COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	787,740	787,740	787,740	787,740	787,740
102037		INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13,038	13,038	13,038	13,038	13,038
102038		COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624,378	624,378	624,378	624,378	624,378
102039		INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88,266	88,266	88,266	88,266	88,266
102040		NEEA - WASHINGTON	OTHER	11,184,872	11,184,872	11,184,872	11,184,872	11,184,872
102043		ENERGY CODE DEVELOPMENT	OTHER	1,500	1,500	1,500	1,500	1,500
102044		HOME COMFORT - WASHINGTON	OTHER	161,909	161,909	161,909	161,909	161,909
102045		WEATHERIZATION - WASHINGTON	OTHER	22,438	22,438	22,438	22,438	22,438
102046		HASSLE FREE	OTHER	40,649	40,649	40,649	40,649	40,649
102072		COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,182,804	1,182,804	1,182,804	1,182,804	1,182,804
102127		RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24,174	24,174	24,174	24,174	24,174
102128		WA REVENUE RECOVERY - SBC OFFSET	OTHER	(114,871,519)	(114,871,519)	(114,871,519)	(114,871,519)	(114,871,519)
102131		ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280,484	1,280,484	1,280,484	1,280,484	1,280,484
102133		INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353,184	1,353,184	1,353,184	1,353,184	1,353,184
102138		COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,201,685	4,201,685	4,201,685	4,201,685	4,201,685
102147		COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	847,943	847,943	847,943	847,943	847,943
102148		INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	2	2	2	2	2
102149		COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	497,810	497,810	497,810	497,810	497,810
102150		INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	81,799	81,799	81,799	81,799	81,799
102185		WEB AUDIT PILOT - WA	OTHER	526,852	526,852	526,852	526,852	526,852
102186		APPLIANCE REBATE - WA	OTHER	17,986	17,986	17,986	17,986	17,986
102195		INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	70,546	70,546	70,546	70,546	70,546
102196		POWER FORWARD UT 2002	OTHER	115,022	115,022	115,022	115,022	115,022
102205		A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	27,546	27,546	27,546	27,546	27,546
102206		SCHOOL ENERGY EDUCATION - WA	OTHER	3,807,462	3,807,462	3,807,462	3,807,462	3,807,462
102209		AIR CONDITIONING - UT 2002	OTHER	23,668	23,668	23,668	23,668	23,668
102213		REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,508,751	1,508,751	1,508,751	1,508,751	1,508,751
102214		REFRIGERATOR RECYCLING PGM - WA	OTHER	3,674,579	3,674,579	3,674,579	3,674,579	3,674,579
102223		A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460,332	460,332	460,332	460,332	460,332
102225		AIR CONDITIONING - UT 2003	OTHER	2,563,568	2,563,568	2,563,568	2,563,568	2,563,568
102226		COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,186,577	1,186,577	1,186,577	1,186,577	1,186,577
102227		COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	894,606	894,606	894,606	894,606	894,606
102228		COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13,223	13,223	13,223	13,223	13,223
102229		ENERGY FINANSWER - UT 2003	OTHER	1,541,964	1,541,964	1,541,964	1,541,964	1,541,964
102230		INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658,473	1,658,473	1,658,473	1,658,473	1,658,473
102231		INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	190,999	190,999	190,999	190,999	190,999
102232		INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14,032	14,032	14,032	14,032	14,032
102233		POWER FORWARD - UT 2003	OTHER	(27,383)	(27,383)	(27,383)	(27,383)	(27,383)
102245		CA REVENUE RECOVERY - BALANCING ACCT	OTHER	(0)	(0)	(0)	(0)	(0)
102327		COMMERCIAL SELF-DIRECT UT 2003	OTHER	4,219	4,219	4,219	4,219	4,219
102328		INDUSTRIAL SELF-DIRECT UT 2003	OTHER	7,360	7,360	7,360	7,360	7,360
102336		LOW INCOME - UTAH - 2004	OTHER	21,632	21,632	21,632	21,632	21,632
102337		REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	3,581,306	3,581,306	3,581,306	3,581,306	3,581,306
102338		AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	2,910,095	2,910,095	2,910,095	2,910,095	2,910,095
102339		AIR CONDITIONING - UT 2004	OTHER	3,026,027	3,026,027	3,026,027	3,026,027	3,026,027
102340		COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	1,547,346	1,547,346	1,547,346	1,547,346	1,547,346
102341		COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	284,669	284,669	284,669	284,669	284,669
102342		COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	(509)	(509)	(509)	(509)	(509)
102343		ENERGY FINANSWER - UT 2004	OTHER	1,226,734	1,226,734	1,226,734	1,226,734	1,226,734
102344		INDUSTRIAL FINANSWER - UT 2004	OTHER	2,561,668	2,561,668	2,561,668	2,561,668	2,561,668
102345		INDUSTRIAL RETROFIT - UT 2004	OTHER	230,152	230,152	230,152	230,152	230,152
102346		INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	51,263	51,263	51,263	51,263	51,263
102347		POWER FORWARD - UT 2004	OTHER	54,000	54,000	54,000	54,000	54,000
102348		COMMERCIAL SELF-DIRECT - UT 2004	OTHER	88,703	88,703	88,703	88,703	88,703
102349		INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	129,038	129,038	129,038	129,038	129,038
102443		ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	560,817	560,817	560,817	560,817	560,817
102444		RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	76,332	76,332	76,332	76,332	76,332
102458		COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	9,256,951	9,256,951	9,256,951	9,256,951	9,256,951
102459		INDUSTRIAL FINANSWER EXPRESS - WASHINGTON	OTHER	3,275,284	3,275,284	3,275,284	3,275,284	3,275,284
102460		COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	445,949	445,949	445,949	445,949	445,949
102461		INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	146,022	146,022	146,022	146,022	146,022
102462		UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	(587,832,346)	(587,832,346)	(587,832,346)	(587,832,346)	(587,832,346)
102502		RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	1,859	1,859	1,859	1,859	1,859
102503		C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	22,846	22,846	22,846	22,846	22,846
102532		LOW INCOME - UTAH - 2005	OTHER	48,278	48,278	48,278	48,278	48,278
102533		REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306,272	3,306,272	3,306,272	3,306,272	3,306,272
102534		A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,059,779	3,059,779	3,059,779	3,059,779	3,059,779
102535		AIR CONDITIONING - UTAH - 2005	OTHER	2,347,311	2,347,311	2,347,311	2,347,311	2,347,311
102536		COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65,006	65,006	65,006	65,006	65,006
102537		COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	222,549	222,549	222,549	222,549	222,549
102539		ENERGY FINANSWER - UTAH - 2005	OTHER	1,475,738	1,475,738	1,475,738	1,475,738	1,475,738
102540		INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,484,593	3,484,593	3,484,593	3,484,593	3,484,593
102541		INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	59,976	59,976	59,976	59,976	59,976
102543		POWER FORWARD - UTAH - 2005	OTHER	50,000	50,000	50,000	50,000	50,000
102544		COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67,378	67,378	67,378	67,378	67,378
102545		INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	102,730	102,730	102,730	102,730	102,730
102546		RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	943,911	943,911	943,911	943,911	943,911
102547		COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967,191	1,967,191	1,967,191	1,967,191	1,967,191
102548		INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	420,566	420,566	420,566	420,566	420,566
102549		RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	104,628	104,628	104,628	104,628	104,628
102550		C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	35,638	35,638	35,638	35,638	35,638
102556		1823920/102556	OTHER	0	0	0	0	0
102562		APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	52,954	52,954	52,954	52,954	52,954
102586		IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	2,825	2,825	2,825	2,825	2,825

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102706		LOW INCOME-UTAH-2006	OTHER	118,514	118,514	118,514	118,514	118,514
102707		REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	3,751,501	3,751,501	3,751,501	3,751,501	3,751,501
102708		A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	8,623,852	8,623,852	8,623,852	8,623,852	8,623,852
102709		AIR CONDITIONING-UTAH-2006	OTHER	1,499,145	1,499,145	1,499,145	1,499,145	1,499,145
102712		ENERGY FINANSWER-UTAH-2006	OTHER	2,187,178	2,187,178	2,187,178	2,187,178	2,187,178
102713		INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	2,747,680	2,747,680	2,747,680	2,747,680	2,747,680
102717		COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	64,919	64,919	64,919	64,919	64,919
102718		INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	121,815	121,815	121,815	121,815	121,815
102719		RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	1,848,156	1,848,156	1,848,156	1,848,156	1,848,156
102720		COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	2,468,757	2,468,757	2,468,757	2,468,757	2,468,757
102721		INDUSTRIAL FINANSWER-UTAH-2006	OTHER	535,933	535,933	535,933	535,933	535,933
102722		RETROFIT COMMISSIONING PROGRAM -UTAH-200	OTHER	210,951	210,951	210,951	210,951	210,951
102723		C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	7,712	7,712	7,712	7,712	7,712
102725		CALIFORNIA DSM EXPENSE-2006	OTHER	0	0	0	0	0
102759		HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	240,630	240,630	240,630	240,630	240,630
102760		HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	15,240,298	15,240,298	15,240,298	15,240,298	15,240,298
102767		DSR COSTS BEING AMORTIZED	OTHER	(44,183,016)	(44,183,016)	(44,183,016)	(44,183,016)	(44,183,016)
102796		DSR COSTS BEING AMORTIZED	OTHER	0	0	0	0	0
102819		A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,982,487	5,982,487	5,982,487	5,982,487	5,982,487
102820		AIR CONDITIONING - UTAH - 2007	OTHER	882,562	882,562	882,562	882,562	882,562
102821		ENERGY FINANSWER - UTAH - 2007	OTHER	1,952,284	1,952,284	1,952,284	1,952,284	1,952,284
102822		INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	3,369,395	3,369,395	3,369,395	3,369,395	3,369,395
102823		LOW INCOME - UTAH - 2007	OTHER	117,130	117,130	117,130	117,130	117,130
102824		POWER FORWARD - UTAH - 2007	OTHER	50,000	50,000	50,000	50,000	50,000
102825		REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,398,622	3,398,622	3,398,622	3,398,622	3,398,622
102826		COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61,214	61,214	61,214	61,214	61,214
102827		INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	107,611	107,611	107,611	107,611	107,611
102828		RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936,396	1,936,396	1,936,396	1,936,396	1,936,396
102829		COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,276,637	3,276,637	3,276,637	3,276,637	3,276,637
102830		INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	967,896	967,896	967,896	967,896	967,896
102831		RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187,285	187,285	187,285	187,285	187,285
102833		IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	276,505	276,505	276,505	276,505	276,505
102834		HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,033,921	3,033,921	3,033,921	3,033,921	3,033,921
102883		CALIFORNIA DSM EXPENSE - 2008	CA	0	0	0	0	0
			OTHER	0	0	0	0	0
102906		AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175,208	7,175,208	7,175,208	7,175,208	7,175,208
102907		AIR CONDITIONING - UTAH 2008	OTHER	526,316	526,316	526,316	526,316	526,316
102908		ENERGY FINANSWER - UTAH - 2008	OTHER	3,466,032	3,466,032	3,466,032	3,466,032	3,466,032
102909		INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,288,903	4,288,903	4,288,903	4,288,903	4,288,903
102910		LOW INCOME - UTAH 2008	OTHER	127,423	127,423	127,423	127,423	127,423
102911		POWER FORWARD - UTAH - 2008	OTHER	50,073	50,073	50,073	50,073	50,073
102912		REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570,373	2,570,373	2,570,373	2,570,373	2,570,373
102913		COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83,079	83,079	83,079	83,079	83,079
102914		INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126,045	126,045	126,045	126,045	126,045
102915		RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,663,649	1,663,649	1,663,649	1,663,649	1,663,649
102916		COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,790,983	3,790,983	3,790,983	3,790,983	3,790,983
102917		INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133,143	1,133,143	1,133,143	1,133,143	1,133,143
102918		RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053,381	1,053,381	1,053,381	1,053,381	1,053,381
102919		C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	3,640	3,640	3,640	3,640	3,640
102920		IRRIGATION LOAD CONTROL - UTAH	OTHER	761,931	761,931	761,931	761,931	761,931
102921		HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,816,555	7,816,555	7,816,555	7,816,555	7,816,555
102964		CALIFORNIA DSM EXPENSE - 2009	OTHER	0	0	0	0	0
102976		A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,816,533	9,816,533	9,816,533	9,816,533	9,816,533
102977		AIR CONDITIONING - UTAH - 2009	OTHER	499,543	499,543	499,543	499,543	499,543
102978		ENERGY FINANSWER - UTAH - 2009	OTHER	2,531,730	2,531,730	2,531,730	2,531,730	2,531,730
102979		INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215,301	5,215,301	5,215,301	5,215,301	5,215,301
102980		LOW INCOME - UTAH - 2009	OTHER	162,352	162,352	162,352	162,352	162,352
102981		POWER FORWARD - UTAH - 2009	OTHER	50,172	50,172	50,172	50,172	50,172
102982		REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339,080	2,339,080	2,339,080	2,339,080	2,339,080
102983		COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	52,810	52,810	52,810	52,810	52,810
102984		INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	71,720	71,720	71,720	71,720	71,720
102985		RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446,391	1,446,391	1,446,391	1,446,391	1,446,391
102986		COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258,274	3,258,274	3,258,274	3,258,274	3,258,274
102987		INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	775,534	775,534	775,534	775,534	775,534
102988		RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947,450	947,450	947,450	947,450	947,450
102990		IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,731,809	2,731,809	2,731,809	2,731,809	2,731,809
102991		HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439,423	25,439,423	25,439,423	25,439,423	25,439,423
102992		ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21,016	21,016	21,016	21,016	21,016
102993		INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	95,674	95,674	95,674	95,674	95,674
102995		REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140,115	140,115	140,115	140,115	140,115
102996		HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439,242	439,242	439,242	439,242	439,242
102997		LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	85,837	85,837	85,837	85,837	85,837
102998		COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139,491	139,491	139,491	139,491	139,491
102999		INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	58,969	58,969	58,969	58,969	58,969
103000		SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	4,711	4,711	4,711	4,711	4,711
103001		SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	11,547	11,547	11,547	11,547	11,547
103003		MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	1,795	1,795	1,795	1,795	1,795
103004		MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	1,791	1,791	1,791	1,791	1,791
103005		COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236,050	236,050	236,050	236,050	236,050
103006		INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	33,685	33,685	33,685	33,685	33,685
103007		ENERGY FINANSWER Cat 2 - WY 2009	OTHER	39,662	39,662	39,662	39,662	39,662
103008		INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34,008	34,008	34,008	34,008	34,008
103012		WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	(10,759,267)	(10,759,267)	(10,759,267)	(10,759,267)	(10,759,267)
103013		WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	(10,608,900)	(10,608,900)	(10,608,900)	(10,608,900)	(10,608,900)

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103014		WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	(10,191,932)	(10,191,932)	(10,191,932)	(10,191,932)	(10,191,932)
103031		OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571,491	571,491	571,491	571,491	571,491
103059		CALIFORNIA DSM EXPENSE - 2010	OTHER	0	0	0	0	0
103071		A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836,269	4,836,269	4,836,269	4,836,269	4,836,269
103072		AIR CONDITIONING - UTAH - 2010	OTHER	1,490,290	1,490,290	1,490,290	1,490,290	1,490,290
103073		ENERGY FINANSWER - UTAH - 2010	OTHER	3,246,075	3,246,075	3,246,075	3,246,075	3,246,075
103074		INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,523,593	4,523,593	4,523,593	4,523,593	4,523,593
103075		LOW INCOME - UTAH - 2010	OTHER	258,422	258,422	258,422	258,422	258,422
103076		POWER FORWARD - UTAH # 2010	OTHER	50,092	50,092	50,092	50,092	50,092
103077		REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,369,803	2,369,803	2,369,803	2,369,803	2,369,803
103078		COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	186,835	186,835	186,835	186,835	186,835
103079		INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330,072	330,072	330,072	330,072	330,072
103080		RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,604,552	2,604,552	2,604,552	2,604,552	2,604,552
103081		COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107,148	4,107,148	4,107,148	4,107,148	4,107,148
103082		INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019,080	1,019,080	1,019,080	1,019,080	1,019,080
103083		RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986,414	986,414	986,414	986,414	986,414
103085		IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,512,712	2,512,712	2,512,712	2,512,712	2,512,712
103086		HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,875,685	16,875,685	16,875,685	16,875,685	16,875,685
103087		OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485,482	1,485,482	1,485,482	1,485,482	1,485,482
103089		ENERGY FINANSWER-WY-2010 CAT3	OTHER	11,264	11,264	11,264	11,264	11,264
103090		INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	668,874	668,874	668,874	668,874	668,874
103092		REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	175,623	175,623	175,623	175,623	175,623
103093		HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	739,815	739,815	739,815	739,815	739,815
103094		LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49,151	49,151	49,151	49,151	49,151
103095		COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	64,702	64,702	64,702	64,702	64,702
103096		INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127,260	127,260	127,260	127,260	127,260
103097		SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3,251	3,251	3,251	3,251	3,251
103098		SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	11,945	11,945	11,945	11,945	11,945
103099		COMMERCIAL FINANSWER EXP- WY-2010 CAT2	OTHER	586,971	586,971	586,971	586,971	586,971
103100		INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	54,880	54,880	54,880	54,880	54,880
103101		ENERGY FINANSWER -WY 2010 CAT2	OTHER	186,012	186,012	186,012	186,012	186,012
103102		INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125,456	125,456	125,456	125,456	125,456
103103		Check Disb-Wires/ACH In Clearing - BT	OTHER	863	863	863	863	863
103104		Check Disb-Wires/ACH Out Clearing - BT	OTHER	3,086	3,086	3,086	3,086	3,086
103137		Company Initiatives DEI Study- Washingtc	OTHER	724,318	724,318	724,318	724,318	724,318
103163		Commercial Direct Install - Utah - 2011	OTHER	2,872	2,872	2,872	2,872	2,872
103164		Commercial Curtailment - Utah - 2011	OTHER	29,676	29,676	29,676	29,676	29,676
103165		Commercial Direct Install - Washington	OTHER	327	327	327	327	327
103168		CALIFORNIA DSM EXPENSE - 2011	OTHER	0	0	0	0	0
103169		Commercial Curtailment - Oregon	OTHER	26,627	26,627	26,627	26,627	26,627
103181		A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498,285	6,498,285	6,498,285	6,498,285	6,498,285
103182		AIR CONDITIONING - UTAH - 2011	OTHER	1,304,875	1,304,875	1,304,875	1,304,875	1,304,875
103183		ENERGY FINANSWER - UTAH - 2011	OTHER	3,647,421	3,647,421	3,647,421	3,647,421	3,647,421
103184		INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,015,891	5,015,891	5,015,891	5,015,891	5,015,891
103185		LOW INCOME - UTAH - 2011	OTHER	254,583	254,583	254,583	254,583	254,583
103186		Power Forward - Utah - 2011	OTHER	38	38	38	38	38
103187		REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880,477	1,880,477	1,880,477	1,880,477	1,880,477
103188		COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	125,505	125,505	125,505	125,505	125,505
103189		INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	239,857	239,857	239,857	239,857	239,857
103190		RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071,264	3,071,264	3,071,264	3,071,264	3,071,264
103191		COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,606,694	4,606,694	4,606,694	4,606,694	4,606,694
103192		INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233,196	1,233,196	1,233,196	1,233,196	1,233,196
103193		RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	410,933	410,933	410,933	410,933	410,933
103195		IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513,357	2,513,357	2,513,357	2,513,357	2,513,357
103196		HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,359,763	11,359,763	11,359,763	11,359,763	11,359,763
103197		OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437,029	1,437,029	1,437,029	1,437,029	1,437,029
103199		ENERGY FINANSWER-WY-2011 CAT3	OTHER	29,858	29,858	29,858	29,858	29,858
103200		INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	433,129	433,129	433,129	433,129	433,129
103202		REFRIGERATOR RECYCLING-WY -2011 CAT1	OTHER	182,840	182,840	182,840	182,840	182,840
103203		HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	1,069,933	1,069,933	1,069,933	1,069,933	1,069,933
103204		Low-Income Weatherztn - Wy 2011 CAT1	OTHER	41,544	41,544	41,544	41,544	41,544
103205		COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	102,346	102,346	102,346	102,346	102,346
103206		INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	167,732	167,732	167,732	167,732	167,732
103207		Self Direct - Commercial -Wy-2011 CAT3	OTHER	5,531	5,531	5,531	5,531	5,531
103208		Self Direct -Industrial -Wy-2011 CAT3	OTHER	268,365	268,365	268,365	268,365	268,365
103209		COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	894,203	894,203	894,203	894,203	894,203
103210		INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	55,277	55,277	55,277	55,277	55,277
103211		ENERGY FINANSWER -WY 2011 CAT2	OTHER	50,846	50,846	50,846	50,846	50,846
103212		INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	97,678	97,678	97,678	97,678	97,678
103213		Self Direct - Commercial Wy-2011 CAT2	OTHER	2,880	2,880	2,880	2,880	2,880
103214		Self Direct- Industrial Wy-2011 CAT2	OTHER	10,694	10,694	10,694	10,694	10,694
103277		OUTREACH & COMM- WATTSMAST - EVALUATION	OTHER	1,307,815	1,307,815	1,307,815	1,307,815	1,307,815
103280		COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	387,562	387,562	387,562	387,562	387,562
103291		Portfolio -WY-2011 Cat4	OTHER	266,244	266,244	266,244	266,244	266,244
103292		Portfolio - Washington	OTHER	3,295,900	3,295,900	3,295,900	3,295,900	3,295,900
103293		Energy Storage Demonstration Project -UT	OTHER	6,814	6,814	6,814	6,814	6,814
103295		Outreach And Communication-WY-2011	OTHER	542	542	542	542	542
103299		AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	400	400	400	400	400
103300		AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	75,372	75,372	75,372	75,372	75,372
103301		PORTFOLIO -WY-2011 CAT2	OTHER	73,617	73,617	73,617	73,617	73,617
103302		PORTFOLIO -WY-2011 CAT3	OTHER	109,916	109,916	109,916	109,916	109,916
103308		Home Energy Reporting -OPower -WA 2011	OTHER	1,292,113	1,292,113	1,292,113	1,292,113	1,292,113
103311		CALIFORNIA DSM EXPENSE - 2012	OTHER	0	0	0	0	0
103324		A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	5,793,501	5,793,501	5,793,501	5,793,501	5,793,501

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	103325	AIR CONDITIONING - UTAH - 2012	OTHER	1,469,878	1,469,878	1,469,878	1,469,878	1,469,878
	103326	ENERGY FINANSWER - UTAH - 2012	OTHER	6,898,519	6,898,519	6,898,519	6,898,519	6,898,519
	103327	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	2,934,971	2,934,971	2,934,971	2,934,971	2,934,971
	103328	LOW INCOME - UTAH - 2012	OTHER	177,004	177,004	177,004	177,004	177,004
	103330	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	1,473,887	1,473,887	1,473,887	1,473,887	1,473,887
	103331	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	171,939	171,939	171,939	171,939	171,939
	103332	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	428,767	428,767	428,767	428,767	428,767
	103333	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,943,211	1,943,211	1,943,211	1,943,211	1,943,211
	103334	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	6,221,402	6,221,402	6,221,402	6,221,402	6,221,402
	103335	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,280,405	1,280,405	1,280,405	1,280,405	1,280,405
	103336	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	459,693	459,693	459,693	459,693	459,693
	103337	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	2,096,567	2,096,567	2,096,567	2,096,567	2,096,567
	103338	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	11,113,275	11,113,275	11,113,275	11,113,275	11,113,275
	103339	OUTREACH and COMMUNICATIONS - UT 2012	OTHER	1,836,005	1,836,005	1,836,005	1,836,005	1,836,005
	103340	COMMERCIAL DIRECT INSTALL - UT 2012	OTHER	436	436	436	436	436
	103341	COMMERCIAL CURTAILMENT - UT 2012	OTHER	(29,676)	(29,676)	(29,676)	(29,676)	(29,676)
	103342	ENERGY STORAGE DEMO PROJECT - UT 2012	OTHER	6,400	6,400	6,400	6,400	6,400
	103343	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	21,027	21,027	21,027	21,027	21,027
	103346	HOME ENERGY REPORTING - UT 2012	OTHER	534,081	534,081	534,081	534,081	534,081
	103347	ENERGY FINANSWER-WY-2012 CAT3	OTHER	19,905	19,905	19,905	19,905	19,905
	103348	INDUSTRIAL FINANSWER-WY-2012 CAT3	OTHER	606,104	606,104	606,104	606,104	606,104
	103349	REFRIGERATOR RECYCLING-WY -2012 CAT1	OTHER	168,841	168,841	168,841	168,841	168,841
	103350	HOME ENERGY EFF INCENT PROG Y-2012 CAT1	OTHER	904,047	904,047	904,047	904,047	904,047
	103351	LOW-INCOME WEATHERZTN - WY 2012 CAT1	OTHER	31,078	31,078	31,078	31,078	31,078
	103352	COMMERCIAL FINANSWER EXP WY-2012 CAT3	OTHER	142,828	142,828	142,828	142,828	142,828
	103353	INDUSTRIAL FINANSWER EXP WY-2012 CAT3	OTHER	169,864	169,864	169,864	169,864	169,864
	103354	SELF DIRECT - COMMERCIAL -WY-2012 CAT3	OTHER	3,628	3,628	3,628	3,628	3,628
	103355	SELF DIRECT -INDUSTRIAL -WY-2012 CAT3	OTHER	60,461	60,461	60,461	60,461	60,461
	103356	COMMERCIAL FINANSWER EXP- WY-2012 CAT2	OTHER	1,203,223	1,203,223	1,203,223	1,203,223	1,203,223
	103357	INDUSTRIAL FINAN EXPRESS WY-2012 CAT2	OTHER	58,164	58,164	58,164	58,164	58,164
	103358	ENERGY FINANSWER -WY 2012 CAT2	OTHER	59,141	59,141	59,141	59,141	59,141
	103359	INDUSTRIAL FINANSWER -WY 2012 CAT2	OTHER	204,651	204,651	204,651	204,651	204,651
	103360	SELF DIRECT - COMMERCIAL WY-2012 CAT2	OTHER	893	893	893	893	893
	103361	SELF DIRECT- INDUSTRIAL WY-2012 CAT2	OTHER	1,147	1,147	1,147	1,147	1,147
	103363	PORTFOLIO WY-2012 CAT1	OTHER	32,745	32,745	32,745	32,745	32,745
	103364	OUTREACH and COMMUNICATION WATTSMT WY-2	OTHER	154,752	154,752	154,752	154,752	154,752
	103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	596	596	596	596	596
	103366	AGRICULTURAL FINANSWER EXP WY-2012 CAT3	OTHER	8	8	8	8	8
	103367	PORTFOLIO WY-2012 CAT2	OTHER	34,967	34,967	34,967	34,967	34,967
	103368	PORTFOLIO WY-2012 CAT3	OTHER	29,710	29,710	29,710	29,710	29,710
	103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	(26,627)	(26,627)	(26,627)	(26,627)	(26,627)
	103493	U.of Utah Student Energy Sponsorship- UT	OTHER	7,796	7,796	7,796	7,796	7,796
	103496	PORTFOLIO - IDAHO	OTHER	2,481	2,481	2,481	2,481	2,481
	103497	PORTFOLIO - UTAH	OTHER	42,011	42,011	42,011	42,011	42,011
	103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	0	0	0	0
	103646	PORTFOLIO - IDAHO 2013	OTHER	38,107	38,107	38,107	38,107	38,107
	103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293,443	10,293,443	10,293,443	10,293,443	10,293,443
	103648	AIR CONDITIONING - UTAH - 2013	OTHER	66,270	66,270	66,270	66,270	66,270
	103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,444,777	1,444,777	1,444,777	1,444,777	1,444,777
	103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168,272	2,168,272	2,168,272	2,168,272	2,168,272
	103651	LOW INCOME - UTAH - 2013	OTHER	119,816	119,816	119,816	119,816	119,816
	103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,543,814	1,543,814	1,543,814	1,543,814	1,543,814
	103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	115,789	115,789	115,789	115,789	115,789
	103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	318,866	318,866	318,866	318,866	318,866
	103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,313,797	1,313,797	1,313,797	1,313,797	1,313,797
	103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,289,565	8,289,565	8,289,565	8,289,565	8,289,565
	103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444,132	1,444,132	1,444,132	1,444,132	1,444,132
	103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	806,651	806,651	806,651	806,651	806,651
	103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,268,770	20,268,770	20,268,770	20,268,770	20,268,770
	103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406,088	1,406,088	1,406,088	1,406,088	1,406,088
	103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70,297	70,297	70,297	70,297	70,297
	103671	HOME ENERGY REPORTING - UT 2013	OTHER	764,785	764,785	764,785	764,785	764,785
	103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	134,896	134,896	134,896	134,896	134,896
	103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	26,647	26,647	26,647	26,647	26,647
	103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	984,653	984,653	984,653	984,653	984,653
	103677	REFRIGERATOR RECYCLING-WY -2013 CAT1	OTHER	130,015	130,015	130,015	130,015	130,015
	103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	883,949	883,949	883,949	883,949	883,949
	103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	40,516	40,516	40,516	40,516	40,516
	103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424,259	424,259	424,259	424,259	424,259
	103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	168,596	168,596	168,596	168,596	168,596
	103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	1,764	1,764	1,764	1,764	1,764
	103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	8,896	8,896	8,896	8,896	8,896
	103684	COMMERCIAL FINANSWER EXP- WY-2013 CAT2	OTHER	1,234,009	1,234,009	1,234,009	1,234,009	1,234,009
	103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	84,720	84,720	84,720	84,720	84,720
	103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	25,877	25,877	25,877	25,877	25,877
	103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	57,730	57,730	57,730	57,730	57,730
	103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2,298	2,298	2,298	2,298	2,298
	103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	8,152	8,152	8,152	8,152	8,152
	103690	PORTFOLIO WY-2013 CAT1	OTHER	129,777	129,777	129,777	129,777	129,777
	103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	177,711	177,711	177,711	177,711	177,711
	103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	9,775	9,775	9,775	9,775	9,775
	103693	AGRICULTURAL FINANSWER EXP WY-2013 CAT3	OTHER	97	97	97	97	97
	103694	PORTFOLIO WY-2013 CAT2	OTHER	37,647	37,647	37,647	37,647	37,647
	103695	PORTFOLIO WY-2013 CAT3	OTHER	25,732	25,732	25,732	25,732	25,732

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103700		PORTFOLIO - UTAH 2013	OTHER	434,591	434,591	434,591	434,591	434,591
103701		U.of Utah Student Energy Sponsorship- UT	OTHER	2,302	2,302	2,302	2,302	2,302
103732		COMMERCIAL (WSB) WATTSMAST BUSINESS - UT	OTHER	126	126	126	126	126
103734		INDUSTRIAL (WSB) WATTSMAST BUSINESS - UT	OTHER	126	126	126	126	126
103735		WSB - WATTSMAST BUSINESS - UT- 2013	OTHER	12,107	12,107	12,107	12,107	12,107
103740		COMMERCIAL (WSB) WATTSMAST BUSINESS - WA	OTHER	5,435,477	5,435,477	5,435,477	5,435,477	5,435,477
103741		INDUSTRIAL WATTSMAST BUSINESS - WA-2013	OTHER	6,233,129	6,233,129	6,233,129	6,233,129	6,233,129
103742		WSB - WATTSMAST BUSINESS - WA- 2013	OTHER	4,049,392	4,049,392	4,049,392	4,049,392	4,049,392
103743		AGRICULTURAL (WSB) WATTSMAST BUSINESS -	OTHER	306,177	306,177	306,177	306,177	306,177
103745		CALIFORNIA DSM EXPENSE - 2014	OTHER	0	0	0	0	0
103754		PORTFOLIO - IDAHO 2014	OTHER	29,607	29,607	29,607	29,607	29,607
103756		A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	24,564,386	24,564,386	24,564,386	24,564,386	24,564,386
103757		AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1,054	1,054	1,054	1,054	1,054
103758		AIR CONDITIONING - UTAH - 2014	OTHER	596	596	596	596	596
103759		COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	401,091	401,091	401,091	401,091	401,091
103760		ENERGY FINANSWER - UTAH - 2014	OTHER	37,166	37,166	37,166	37,166	37,166
103761		HOME ENERGY EFF INCENTIVE PROG - UT 2014	OTHER	24,908,458	24,908,458	24,908,458	24,908,458	24,908,458
103762		HOME ENERGY REPORTING - UT 2014	OTHER	1,630,245	1,630,245	1,630,245	1,630,245	1,630,245
103763		INDUSTRIAL FINANSWER - UTAH - 2014	OTHER	59,768	59,768	59,768	59,768	59,768
103764		INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	144,061	144,061	144,061	144,061	144,061
103765		IRRIGATION LOAD CONTROL - UTAH - 2014	OTHER	596,813	596,813	596,813	596,813	596,813
103766		LOW INCOME - UTAH - 2014	OTHER	170,114	170,114	170,114	170,114	170,114
103767		OUTREACH and COMMUNICATIONS - UT 2014	OTHER	1,585,109	1,585,109	1,585,109	1,585,109	1,585,109
103768		PORTFOLIO - UTAH 2014	OTHER	241,771	241,771	241,771	241,771	241,771
103769		REFRIGERATOR RECYCLING PGM- UTAH - 2014	OTHER	1,761,775	1,761,775	1,761,775	1,761,775	1,761,775
103770		RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,202,909	1,202,909	1,202,909	1,202,909	1,202,909
103771		RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,070	1,070	1,070	1,070	1,070
103772		COMMERCIAL SELF-DIRECT - UTAH - 2014	OTHER	29,320	29,320	29,320	29,320	29,320
103773		INDUSTRIAL SELF-DIRECT - UTAH - 2014	OTHER	52,931	52,931	52,931	52,931	52,931
103774		COMMERCIAL (WSB) WATTSMAST BUS - UT- 201	OTHER	12,238,989	12,238,989	12,238,989	12,238,989	12,238,989
103775		INDUSTRIAL (WSB) WATTSMAST BUS- UT- 2014	OTHER	6,640,024	6,640,024	6,640,024	6,640,024	6,640,024
103776		WSB - WATTSMAST BUS- UT- 2014	OTHER	3,635,511	3,635,511	3,635,511	3,635,511	3,635,511
103777		AGRICULTURAL (WSB) WATTSMAST BUS- UT- 20	OTHER	161,438	161,438	161,438	161,438	161,438
103778		U.of Utah Student Energy Sponsorship- UT	OTHER	5,285	5,285	5,285	5,285	5,285
103779		AGRICULTURAL FINANSWER EXP WY-2014 CAT2	OTHER	4,215	4,215	4,215	4,215	4,215
103780		AGRICULTURAL FINANSWER EXP WY-2014 CAT3	OTHER	133	133	133	133	133
103781		COMMERCIAL FINANSWER EXP- WY-2014 CAT2	OTHER	1,177,829	1,177,829	1,177,829	1,177,829	1,177,829
103782		COMMERCIAL FINANSWER EXP WY-2014 CAT3	OTHER	255,179	255,179	255,179	255,179	255,179
103783		ENERGY FINANSWER -WY 2014 CAT2	OTHER	31,761	31,761	31,761	31,761	31,761
103784		ENERGY FINANSWER-WY-2014 CAT3	OTHER	71,311	71,311	71,311	71,311	71,311
103785		HOME ENERGY EFF INCENT PROG Y-2014 CAT1	OTHER	1,183,168	1,183,168	1,183,168	1,183,168	1,183,168
103786		INDUSTRIAL FINANSWER -WY 2014 CAT2	OTHER	95,023	95,023	95,023	95,023	95,023
103787		INDUSTRIAL FINANSWER-WY-2014 CAT3	OTHER	356,140	356,140	356,140	356,140	356,140
103788		INDUSTRIAL FINAN EXPRESS WY-2014 CAT2	OTHER	136,218	136,218	136,218	136,218	136,218
103789		INDUSTRIAL FINANSWER EXP WY-2014 CAT3	OTHER	202,892	202,892	202,892	202,892	202,892
103790		LOW-INCOME WEATHERZTN - WY 2014 CAT1	OTHER	30,193	30,193	30,193	30,193	30,193
103791		OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	156,992	156,992	156,992	156,992	156,992
103792		PORTFOLIO WY-2014 CAT1	OTHER	62,942	62,942	62,942	62,942	62,942
103793		PORTFOLIO WY-2014 CAT2	OTHER	147,185	147,185	147,185	147,185	147,185
103794		PORTFOLIO WY-2014 CAT3	OTHER	257,581	257,581	257,581	257,581	257,581
103795		REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159,325	159,325	159,325	159,325	159,325
103796		SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	1,824	1,824	1,824	1,824	1,824
103797		SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	1,903	1,903	1,903	1,903	1,903
103798		SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2,320	2,320	2,320	2,320	2,320
103799		SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	197,865	197,865	197,865	197,865	197,865
103805		WSB - WATTSMAST BUSINESS - CA- 2014	OTHER	0	0	0	0	0
103808		WSB - WATTSMAST BUSINESS - ID- 2014	OTHER	32,301	32,301	32,301	32,301	32,301
103809		WSB Small Business Comm - ID-2014	OTHER	10,867	10,867	10,867	10,867	10,867
103810		WSB Small Business Ind - ID 2014	OTHER	8,383	8,383	8,383	8,383	8,383
103811		WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26,244	26,244	26,244	26,244	26,244
103812		WSB - Small Business Comm - WY Cat2 -201	OTHER	7,261	7,261	7,261	7,261	7,261
103813		WBS Small Business Ind - WY Cat2-2014	OTHER	4,514	4,514	4,514	4,514	4,514
103814		WSB Small Business Comm- UT-2014	OTHER	1,634,957	1,634,957	1,634,957	1,634,957	1,634,957
103815		WBS Small Business Ind- UT-2014	OTHER	22,794	22,794	22,794	22,794	22,794
103816		WSB Small Business Comm- WA-2014	OTHER	556,866	556,866	556,866	556,866	556,866
103817		WBS Small Business Ind- WA-2014	OTHER	46,381	46,381	46,381	46,381	46,381
103834		HOME ENERGY REPORTING - ID 2014	OTHER	20,473	20,473	20,473	20,473	20,473
103835		HOME ENERGY REPORTING - WY 2014	OTHER	22,901	22,901	22,901	22,901	22,901
103845		REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1,227	1,227	1,227	1,227	1,227
103856		WSB Wattsmart Business Agric - ID-2014	OTHER	91	91	91	91	91
103858		WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8,064	8,064	8,064	8,064	8,064
103859		WBS Wattsmart Business Ind- WY Cat2-2014	OTHER	26,359	26,359	26,359	26,359	26,359
103860		WSB- Wattsmart Business- WY Cat 3- 2014	OTHER	4,580	4,580	4,580	4,580	4,580
103862		OUTREACH AND COMMUNICATION ID-2014	OTHER	4,989	4,989	4,989	4,989	4,989
103865		CALIFORNIA DSM EXPENSE - 2015	OTHER	0	0	0	0	0
103874		PORTFOLIO - IDAHO 2015	OTHER	23,156	23,156	23,156	23,156	23,156
103876		WSB - WATTSMAST BUSINESS - ID- 2015	OTHER	410,113	410,113	410,113	410,113	410,113
103877		WSB Small Business Comm - ID-2015	OTHER	1,344,781	1,344,781	1,344,781	1,344,781	1,344,781
103878		WSB Small Business Ind - ID 2015	OTHER	263,882	263,882	263,882	263,882	263,882
103879		HOME ENERGY REPORTING - ID 2015	OTHER	135,767	135,767	135,767	135,767	135,767
103880		WSB Wattsmart Business Agric - ID-2015	OTHER	227,203	227,203	227,203	227,203	227,203
103881		OUTREACH AND COMMUNICATION ID-2015	OTHER	152,615	152,615	152,615	152,615	152,615
103882		A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,173,967	4,173,967	4,173,967	4,173,967	4,173,967
103887		HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922,354	18,922,354	18,922,354	18,922,354	18,922,354

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103888		HOME ENERGY REPORTING - UT 2015	OTHER	2,877,769	2,877,769	2,877,769	2,877,769	2,877,769
103891		IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476,399	476,399	476,399	476,399	476,399
103892		LOW INCOME - UTAH - 2015	OTHER	63,903	63,903	63,903	63,903	63,903
103893		OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,610,874	1,610,874	1,610,874	1,610,874	1,610,874
103894		PORTFOLIO - UTAH 2015	OTHER	370,425	370,425	370,425	370,425	370,425
103895		REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,124,934	1,124,934	1,124,934	1,124,934	1,124,934
103896		RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890,200	1,890,200	1,890,200	1,890,200	1,890,200
103900		COMMERCIAL (WSB) WATTSMAST BUS - UT- 201	OTHER	15,213,333	15,213,333	15,213,333	15,213,333	15,213,333
103901		INDUSTRIAL (WSB) WATTSMAST BUS- UT- 2015	OTHER	6,315,761	6,315,761	6,315,761	6,315,761	6,315,761
103902		WSB - WATTSMAST BUS- UT- 2015	OTHER	4,776,834	4,776,834	4,776,834	4,776,834	4,776,834
103903		AGRICULTURAL (WSB) WATTSMAST BUS- UT- 20	OTHER	257,373	257,373	257,373	257,373	257,373
103904		U.of Utah Student Energy Sponsorship- UT	OTHER	6,165	6,165	6,165	6,165	6,165
103905		WSB Small Business Comm- UT-2015	OTHER	3,896,108	3,896,108	3,896,108	3,896,108	3,896,108
103906		WBS Small Business Ind- UT-2015	OTHER	261,574	261,574	261,574	261,574	261,574
103907		AGRICULTURAL FINANSWER EXP WY-2015 CAT2	OTHER	116	116	116	116	116
103909		COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97,360	97,360	97,360	97,360	97,360
103910		COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	53,905	53,905	53,905	53,905	53,905
103911		ENERGY FINANSWER -WY 2015 CAT2	OTHER	45	45	45	45	45
103912		ENERGY FINANSWER-WY-2015 CAT3	OTHER	42,908	42,908	42,908	42,908	42,908
103913		HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207,255	1,207,255	1,207,255	1,207,255	1,207,255
103914		INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	1,971	1,971	1,971	1,971	1,971
103915		INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	84,764	84,764	84,764	84,764	84,764
103916		INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9,370	9,370	9,370	9,370	9,370
103917		INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3,194	3,194	3,194	3,194	3,194
103918		LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	29,611	29,611	29,611	29,611	29,611
103919		OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	120,626	120,626	120,626	120,626	120,626
103920		PORTFOLIO WY-2015 CAT1	OTHER	70,861	70,861	70,861	70,861	70,861
103921		PORTFOLIO WY-2015 CAT2	OTHER	29,472	29,472	29,472	29,472	29,472
103922		PORTFOLIO WY-2015 CAT3	OTHER	47,482	47,482	47,482	47,482	47,482
103923		REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99,175	99,175	99,175	99,175	99,175
103925		SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	87	87	87	87	87
103927		SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	583	583	583	583	583
103928		WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639,169	639,169	639,169	639,169	639,169
103929		WSB - Small Business Comm - WY Cat2 -201	OTHER	1,070,680	1,070,680	1,070,680	1,070,680	1,070,680
103930		WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286,474	286,474	286,474	286,474	286,474
103931		HOME ENERGY REPORTING - WY 2015	OTHER	138,836	138,836	138,836	138,836	138,836
103932		WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178,050	178,050	178,050	178,050	178,050
103933		REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	942	942	942	942	942
103934		REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	707	707	707	707	707
103935		WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381,156	381,156	381,156	381,156	381,156
103936		WSB- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,486,684	1,486,684	1,486,684	1,486,684	1,486,684
103937		WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	17,504	17,504	17,504	17,504	17,504
103938		WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	71	71	71	71	71
103959		COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3,128	3,128	3,128	3,128	3,128
103962		Portfolio - EM&V C&I - ID- 2015	OTHER	2,457	2,457	2,457	2,457	2,457
103963		Portfolio - EM&V RES - ID- 2015	OTHER	41,309	41,309	41,309	41,309	41,309
104013		CALIFORNIA DSM EXPENSE - 2016	OTHER	0	0	0	0	0
104015		HOME ENERGY REPORTING - ID 2016	OTHER	94,087	94,087	94,087	94,087	94,087
104018		OUTREACH AND COMMUNICATION ID-2016	OTHER	98,464	98,464	98,464	98,464	98,464
104019		PORTFOLIO - IDAHO 2016	OTHER	5,778	5,778	5,778	5,778	5,778
104020		Portfolio - EM&V C&I - ID- 2016	OTHER	165,883	165,883	165,883	165,883	165,883
104021		Portfolio - EM&V RES - ID- 2016	OTHER	164,612	164,612	164,612	164,612	164,612
104023		WSB Small Business Comm - ID-2016	OTHER	1,392,500	1,392,500	1,392,500	1,392,500	1,392,500
104024		WSB Small Business Ind - ID 2016	OTHER	220,062	220,062	220,062	220,062	220,062
104025		WSB - WATTSMAST BUSINESS - ID- 2016	OTHER	606,845	606,845	606,845	606,845	606,845
104026		WSB Wattsmart Business Agric - ID-2016	OTHER	311,158	311,158	311,158	311,158	311,158
104027		A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,956,931	4,956,931	4,956,931	4,956,931	4,956,931
104029		HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	12,571,777	12,571,777	12,571,777	12,571,777	12,571,777
104030		HOME ENERGY REPORTING - UT 2016	OTHER	2,335,365	2,335,365	2,335,365	2,335,365	2,335,365
104031		IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	429,750	429,750	429,750	429,750	429,750
104032		LOW INCOME - UTAH - 2016	OTHER	58,891	58,891	58,891	58,891	58,891
104033		OUTREACH and COMMUNICATIONS - UT 2016	OTHER	1,312,530	1,312,530	1,312,530	1,312,530	1,312,530
104034		PORTFOLIO - UTAH 2016	OTHER	164,422	164,422	164,422	164,422	164,422
104035		REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	182,225	182,225	182,225	182,225	182,225
104036		RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,565,432	1,565,432	1,565,432	1,565,432	1,565,432
104037		COMMERCIAL (WSB) WATTSMAST BUS - UT- 201	OTHER	20,226,021	20,226,021	20,226,021	20,226,021	20,226,021
104038		INDUSTRIAL (WSB) WATTSMAST BUS- UT- 2016	OTHER	10,333,150	10,333,150	10,333,150	10,333,150	10,333,150
104039		WSB Small Business Comm- UT-2016	OTHER	113,695	113,695	113,695	113,695	113,695
104041		WSB - WATTSMAST BUS- UT- 2016	OTHER	5,307,563	5,307,563	5,307,563	5,307,563	5,307,563
104042		AGRICULTURAL (WSB) WATTSMAST BUS- UT- 20	OTHER	1,098,964	1,098,964	1,098,964	1,098,964	1,098,964
104043		U.of Utah Student Energy Sponsorship- UT	OTHER	5,331	5,331	5,331	5,331	5,331
104044		HOME ENERGY REPORTING - WY 2016	OTHER	93,839	93,839	93,839	93,839	93,839
104045		HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	659,050	659,050	659,050	659,050	659,050
104046		LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	14,433	14,433	14,433	14,433	14,433
104047		OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	79,419	79,419	79,419	79,419	79,419
104048		PORTFOLIO WY-2016 CAT1	OTHER	131,456	131,456	131,456	131,456	131,456
104049		PORTFOLIO WY-2016 CAT2	OTHER	37,162	37,162	37,162	37,162	37,162
104050		PORTFOLIO WY-2016 CAT3	OTHER	44,547	44,547	44,547	44,547	44,547
104051		REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	15,975	15,975	15,975	15,975	15,975
104052		REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1,131	1,131	1,131	1,131	1,131
104053		REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	(707)	(707)	(707)	(707)	(707)
104054		WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	1,448,563	1,448,563	1,448,563	1,448,563	1,448,563
104055		WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	192,615	192,615	192,615	192,615	192,615
104056		WSB - Wattsmart Business - WY Cat 2- 201	OTHER	911,892	911,892	911,892	911,892	911,892

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	104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	467,387	467,387	467,387	467,387	467,387
	104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	1,238,630	1,238,630	1,238,630	1,238,630	1,238,630
	104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	4,333	4,333	4,333	4,333	4,333
	104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	2,213	2,213	2,213	2,213	2,213
	104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	602,489	602,489	602,489	602,489	602,489
	104080	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER	44,465	44,465	44,465	44,465	44,465
	104081	OUTREACH & COMM WATTSMT WY-2016 CAT3	OTHER	42,077	42,077	42,077	42,077	42,077
	104109	WA DSM - 186055 Clear Acct Balance	OTHER	(840,749)	(840,749)	(840,749)	(840,749)	(840,749)
	104110	ID DSM - 186025 Clear Acct Balance	OTHER	397,836	397,836	397,836	397,836	397,836
	104111	WY DSM - 186065 Clear Acct Balance	OTHER	(1,404,865)	(1,404,865)	(1,404,865)	(1,404,865)	(1,404,865)
1823920 Total				(18,808,871)	35,305,842	94,827,296	158,699,028	233,129,772
1823930	102573	ENERGY FINANSWER ID/UT 2006	IDU	154	154	154	154	0
			OTHER	0	0	0	0	154
	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	2,520	2,520	2,520	2,520	0
			OTHER	0	0	0	0	2,520
	102575	LOW INCOME WZ -ID-UT 2006	IDU	144,262	144,262	144,262	144,262	0
			OTHER	0	0	0	0	144,262
	102576	NEEA-IDAHO-UTAH 2006	IDU	359,137	359,137	359,137	359,137	0
			OTHER	0	0	0	0	359,137
	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	361,235	361,235	361,235	361,235	0
			OTHER	0	0	0	0	361,235
	102578	WEATHERIZATION LOANS-RESIDL-ID-UT 2006	IDU	1,604	1,604	1,604	1,604	0
			OTHER	0	0	0	0	1,604
	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	143,044	143,044	143,044	143,044	0
			OTHER	0	0	0	0	143,044
	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	117,172	117,172	117,172	117,172	0
			OTHER	0	0	0	0	117,172
	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	46,617	46,617	46,617	46,617	0
			OTHER	0	0	0	0	46,617
	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	245,857	245,857	245,857	245,857	0
			OTHER	0	0	0	0	245,857
	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGM-I	IDU	102,693	102,693	102,693	102,693	0
			OTHER	0	0	0	0	102,693
	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	3	3	3	3	3
	102809	ENERGY FINANSWER IDU 2007	OTHER	3,835	3,835	3,835	3,835	3,835
	102810	Industrial Finanswer ID - 2007	OTHER	11	11	11	11	11
	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846,007	846,007	846,007	846,007	846,007
	102812	LOW INCOME WZ - ID-UT 2007	OTHER	101,287	101,287	101,287	101,287	101,287
	102813	NEEA - IDAHO - UTAH 2007	OTHER	360,534	360,534	360,534	360,534	360,534
	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123,294	123,294	123,294	123,294	123,294
	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61,336	61,336	61,336	61,336	61,336
	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120,220	120,220	120,220	120,220	120,220
	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	274,982	274,982	274,982	274,982	274,982
	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229,135	229,135	229,135	229,135	229,135
	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19,452	19,452	19,452	19,452	19,452
	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	101,740	101,740	101,740	101,740	101,740
	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,126,637	3,126,637	3,126,637	3,126,637	3,126,637
	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	164,578	164,578	164,578	164,578	164,578
	102900	NEEA - IDAHO - 2008	OTHER	317,339	317,339	317,339	317,339	317,339
	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113,296	113,296	113,296	113,296	113,296
	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108,383	108,383	108,383	108,383	108,383
	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58,373	58,373	58,373	58,373	58,373
	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268,058	268,058	268,058	268,058	268,058
	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490,101	490,101	490,101	490,101	490,101
	102957	CATEGORY 1 - WYOMING - 2008	OTHER	17,337	17,337	17,337	17,337	17,337
	102958	CATEGORY 2 - WYOMING - 2008	OTHER	9,396	9,396	9,396	9,396	9,396
	102959	CATEGORY 3 - WYOMING - 2008	OTHER	32,767	32,767	32,767	32,767	32,767
	102966	ENERGY FINANSWER - ID/UT 2009	OTHER	49,790	49,790	49,790	49,790	49,790
	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	308,636	308,636	308,636	308,636	308,636
	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816,417	3,816,417	3,816,417	3,816,417	3,816,417
	102969	LOW INCOME WZ - ID-UT 2009	OTHER	197,819	197,819	197,819	197,819	197,819
	102970	NEEA - IDAHO - UTAH 2009	OTHER	287,190	287,190	287,190	287,190	287,190
	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108,126	108,126	108,126	108,126	108,126
	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	189,925	189,925	189,925	189,925	189,925
	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	73,979	73,979	73,979	73,979	73,979
	102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807,238	807,238	807,238	807,238	807,238
	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	593,564	593,564	593,564	593,564	593,564
	103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47,203	47,203	47,203	47,203	47,203
	103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	321,983	321,983	321,983	321,983	321,983
	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283,393	4,283,393	4,283,393	4,283,393	4,283,393
	103064	LOW INCOME WZ - ID-UT 2010	OTHER	133,673	133,673	133,673	133,673	133,673
	103065	NEEA - IDAHO - UTAH 2010	OTHER	461	461	461	461	461
	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	165,801	165,801	165,801	165,801	165,801
	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513,478	513,478	513,478	513,478	513,478
	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107,012	107,012	107,012	107,012	107,012
	103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637,009	637,009	637,009	637,009	637,009
	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305,014	1,305,014	1,305,014	1,305,014	1,305,014
	103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23,138	23,138	23,138	23,138	23,138
	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	142,686	142,686	142,686	142,686	142,686
	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37,326	37,326	37,326	37,326	37,326
	103174	LOW INCOME WZ - ID-UT 2011	OTHER	425,005	425,005	425,005	425,005	425,005
	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126,286	126,286	126,286	126,286	126,286
	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	631,681	631,681	631,681	631,681	631,681
	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77,214	77,214	77,214	77,214	77,214

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Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
103179		IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	507,574	507,574	507,574	507,574	507,574
103180		HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699,074	699,074	699,074	699,074	699,074
103312		ENERGY FINANSWER - ID 2012	OTHER	35,377	35,377	35,377	35,377	35,377
103313		INDUSTRIAL FINANSWER - ID 2012	OTHER	303,188	303,188	303,188	303,188	303,188
103314		IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44,238	44,238	44,238	44,238	44,238
103315		LOW INCOME WZ - ID- 2012	OTHER	295,924	295,924	295,924	295,924	295,924
103317		REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115,496	115,496	115,496	115,496	115,496
103318		COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	705,679	705,679	705,679	705,679	705,679
103319		INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	225,873	225,873	225,873	225,873	225,873
103320		IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	846,709	846,709	846,709	846,709	846,709
103321		HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789,237	789,237	789,237	789,237	789,237
103322		COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	82	82	82	82	82
103323		AGRICULURAL FINANSWER EXPR - ID 2012	OTHER	7,473	7,473	7,473	7,473	7,473
103398		RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	5,997	5,997	5,997	5,997	5,997
103634		AGRICULURAL FINANSWER EXPR - ID 2013	OTHER	20,567	20,567	20,567	20,567	20,567
103635		ENERGY FINANSWER - ID 2013	OTHER	77,021	77,021	77,021	77,021	77,021
103636		INDUSTRIAL FINANSWER - ID 2013	OTHER	294,467	294,467	294,467	294,467	294,467
103638		LOW INCOME WZ - ID- 2013	OTHER	226,286	226,286	226,286	226,286	226,286
103640		REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115,106	115,106	115,106	115,106	115,106
103641		COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615,119	615,119	615,119	615,119	615,119
103642		INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363,386	363,386	363,386	363,386	363,386
103643		IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	1,221,780	1,221,780	1,221,780	1,221,780	1,221,780
103644		HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	843,827	843,827	843,827	843,827	843,827
103672		RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	57,583	57,583	57,583	57,583	57,583
103746		AGRICULURAL FINANSWER EXPR - ID 2014	OTHER	121,606	121,606	121,606	121,606	121,606
103747		COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	682,871	682,871	682,871	682,871	682,871
103748		ENERGY FINANSWER - ID 2014	OTHER	153,740	153,740	153,740	153,740	153,740
103749		HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854,317	854,317	854,317	854,317	854,317
103750		INDUSTRIAL FINANSWER - ID 2014	OTHER	104,981	104,981	104,981	104,981	104,981
103751		INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	267,806	267,806	267,806	267,806	267,806
103752		IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449,085	449,085	449,085	449,085	449,085
103753		LOW INCOME WZ - ID- 2014	OTHER	297,819	297,819	297,819	297,819	297,819
103755		REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	121,888	121,888	121,888	121,888	121,888
103866		AGRICULURAL FINANSWER EXPR - ID 2015	OTHER	2,049	2,049	2,049	2,049	2,049
103867		COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157,449	157,449	157,449	157,449	157,449
103868		ENERGY FINANSWER - ID 2015	OTHER	5,708	5,708	5,708	5,708	5,708
103869		HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848,100	848,100	848,100	848,100	848,100
103870		INDUSTRIAL FINANSWER - ID 2015	OTHER	62,730	62,730	62,730	62,730	62,730
103871		INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	79,588	79,588	79,588	79,588	79,588
103872		IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236,390	236,390	236,390	236,390	236,390
103873		LOW INCOME WZ - ID- 2015	OTHER	296,085	296,085	296,085	296,085	296,085
103875		REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	105,989	105,989	105,989	105,989	105,989
104014		HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	450,076	450,076	450,076	450,076	450,076
104016		IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	80,058	80,058	80,058	80,058	80,058
104017		LOW INCOME WZ - ID- 2016	OTHER	244,628	244,628	244,628	244,628	244,628
104022		REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	13,798	13,798	13,798	13,798	13,798
1823930 Total				37,937,267	37,937,267	37,937,267	37,937,267	37,937,267
1823940								
102146		UT CARRYING CHARGE - 2001/2002	OTHER	3,457,205	3,457,205	3,457,205	3,457,205	3,457,205
102188		WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	(679,531)	(679,531)	(679,531)	(679,531)	(679,531)
102766		DSR CARRYING CHARGES	IDU	163,026	163,026	163,026	163,026	0
			OTHER	0	0	0	0	163,026
103140		Wy DSM - Cat1 - Carrying Charges	OTHER	(101,753)	(101,753)	(101,753)	(101,753)	(101,753)
103141		Wy DSM - Cat2 - Carrying Charges	OTHER	(33,746)	(33,746)	(33,746)	(33,746)	(33,746)
103142		Wy DSM - Cat3 - Carrying Charges	OTHER	(86,477)	(86,477)	(86,477)	(86,477)	(86,477)
1823940 Total				2,718,724	2,718,724	2,718,724	2,718,724	2,718,724
1823990								
138014		Reg Asset Current - Cholla Closure	OTHER	0	0	0	0	2,680,580
138015		Reg Asset Current - Energy West Mining	SE	5,143,717	4,866,789	0	0	1,835,683
138020		Reg Asset Current - DSM	OTHER	5,642,722	6,648,401	12,650,536	221,047	17,428,044
138045		Reg Asset Current - GHG Allowances	OTHER	0	0	0	3,435,671	222,273
138050		Reg Asset Current - Def Net Power Costs	OTHER	8,826,532	10,232,409	35,192,119	65,982,176	39,407,325
138055		Reg Asset Current - Def RECs in Rates	OTHER	881	941,975	1,373,120	292,729	100,000
138060		Reg Asset Current - BPA Balancing Accts	OTHER	4,153,771	6,415,413	7,812,313	6,961,804	6,849,358
138090		Reg Asset Current - Solar Feed-In	OTHER	3,616,398	3,531,489	3,506,855	4,771,937	7,033,584
138190		Reg Asset Current - Other	OTHER	938,777	2,505,827	2,435,681	1,597,830	10,111,197
185879		Reg A - Cholla Closure - Recl to Curr	OTHER	0	0	0	0	(2,680,580)
186100		Calif Alternative Rate for Energy (CARE)	OTHER	913,234	649,602	395,899	(59,418)	(432,541)
186117		RegA - DSM - CA - Reclass to Current	OTHER	0	0	0	0	(17,657)
186119		Reg Asset - DSM - CA - Balance Reclass	OTHER	542,829	2,137,670	2,452,620	826,014	0
186127		RegA - DSM - ID - Reclass to Current	OTHER	0	0	0	0	(4,059)
186129		Reg Asset - DSM - ID - Balance Reclass	OTHER	528,257	1,328,097	879,914	946,800	0
186137		RegA - DSM - OR - Reclass to Current	OTHER	0	(115,241)	(191,363)	(221,047)	(266,182)
186139		Reg Asset - DSM - OR - Balance Reclass	OTHER	1,926	0	0	0	0
186147		RegA - DSM - UT - Reclass to Current	OTHER	0	0	(12,459,173)	0	(17,140,146)
186149		Reg Asset - DSM - UT - Balance Reclass	OTHER	13,728,722	776,040	9,180,777	1,287,132	0
186157		RegA - DSM - WA - Reclass to Current	OTHER	(775,780)	0	0	0	0
186159		Reg Asset - DSM - WA - Balance Reclass	OTHER	0	1,923,062	3,933,063	3,752,256	4,026,543
186167		RegA - DSM - WY - Reclass to Current	OTHER	(4,866,942)	(6,533,160)	0	0	0
186169		Reg Asset - DSM - WY - Balance Reclass	OTHER	0	0	406,470	0	0
186502		POWERDALE HYDRO DECOM REG ASSET - ID	IDU	90,821	64,721	39,827	17,996	5,672
186793		RegA - Deer Creek - OR - Red to Curr	SE	(5,143,717)	(4,866,789)	0	0	(1,090,700)
187042		Reg Asset - CA GHG Allowances	OTHER	(2,171,192)	(1,320,461)	(1,686,288)	(890,382)	(527,069)
187048		RegA - CA GHG Allowances - Recl to Curr	OTHER	0	0	0	(3,435,671)	(222,273)
187049		RegA - CA GHG Allowances - Balance Recl	OTHER	2,171,192	1,320,461	1,686,288	4,326,053	749,341
187050		CHOLLA PLANT TRANSACTION COSTS	SGCT	93,535	0	0	0	0

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Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
187051		WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	187,037	134,849	82,661	30,473	0
187191		Reg Asset - WA RPS Purchase	OTHER	(63,903)	61,877	40,732	292,729	126,264
187223		Reg Asset - Tax Adj on PR Benefits - OR	OTHER	473,880	0	0	0	0
187230		RegA - Oregon OCAT Expense Deferral	OTHER	0	0	0	0	1,230,176
187255		RegA - BPA Balancing Accts - Recl to Cur	OTHER	(4,153,771)	(6,415,413)	(7,812,313)	(6,961,804)	(6,849,358)
187300		CA - Jan 2010 Storm Costs	OTHER	5,502	2,913,846	1,445,496	(28,977)	(84,659)
187301		Reg Asset - CA - CEMA Costs Deferral	OTHER	0	0	0	342,608	476,616
187304		RegA-CA Emerg Svc Prgms-Battery Storage	OTHER	0	0	0	(623,230)	(618,597)
187305		RegA - ID 2017 Protocol - MSP Deferral	IDU	0	75,000	225,000	300,000	300,000
187306		RegA - UT 2017 Protocol - MSP Deferral	UT	2,198,202	6,600,002	11,000,002	13,200,000	0
187307		RegA - WY 2017 Protocol - MSP Deferral	WYU	0	1,600,000	3,199,996	4,000,000	0
187311		Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	(52,048)	(52,048)	(52,048)	(52,048)	(52,048)
187312		Contra Reg Asset-Carbon Plt Dec/Inv-WY	WYP	0	0	0	0	(523,253)
187320		Reg Asset - Deprec Increase - ID	IDU	5,438,387	(38,515)	34,870	(107,202)	5,946,651
187321		Reg Asset - Deprec Increase - UT	UT	1,792,604	1,664,561	1,536,518	1,408,475	1,280,432
187322		Reg Asset - Deprec Increase - WY	WYP	6,190,673	5,748,482	5,306,291	4,864,100	16,226,265
187329		RegA-Depr/Amortz Deferral-Bal Recl	OTHER	0	0	0	107,202	0
187330		Reg Asset - Carbon Unrec Plant - ID	IDU	1,675,235	1,196,597	717,958	239,319	0
187332		Reg Asset - Carbon Unrec Plant - UT	UT	12,056,244	8,611,603	5,166,961	1,722,320	2,425,903
187334		Reg Asset - Carbon Unrec Plant - WY	WYP	4,053,657	2,895,469	1,737,282	579,094	0
187337		Reg Asset - Carbon Decomm - CA	CA	0	0	0	893,571	547,673
187338		Reg Asset - Carbon Plt Decom/Inventory	CA	0	0	0	0	(1,517,311)
			OR	0	0	0	0	(89,744)
			SG	3,448,669	3,448,669	3,448,669	3,448,669	3,448,669
187345		Reg Asset - UT - Pref Stock Redemp Loss	OTHER	553,644	471,113	388,582	306,052	223,521
187346		Reg Asset - WY - Pref Stock Redemp Loss	OTHER	190,797	162,355	133,913	105,471	77,030
187347		Reg Asset - WA - Pref Stock Redemp Loss	OTHER	88,785	75,467	62,149	48,832	35,514
187350		ID - Deferred Overburden Costs	OTHER	500,311	562,715	458,327	504,400	468,413
187351		WY - Deferred Overburden Costs	WYP	1,407,701	1,583,335	1,289,616	1,419,253	1,317,995
187354		RegA-OR 2020 GRC-Meters Replcd by AMI	OTHER	0	0	0	0	15,455,148
187356		Reg Asset-WA-Merwin Project	OTHER	(3,432)	(3,432)	(3,432)	(3,432)	0
187357		CA Mobile Home Park Conversion (MHPCBA)	OTHER	13,393	194,602	201,200	224,827	217,834
187361		Reg A-OR-COVID-19 Bill Assistance Prog	OTHER	0	0	0	0	4,634,933
187362		Reg A-WA-COVID-19 Bill Assistance Prog	OTHER	0	0	0	0	1,475,474
187371		REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	(1,201,290)	(1,069,731)	(623,230)	0	0
187376		Reg Asset-OR Solar Feed-In Tariff 2016	OTHER	2,081,679	0	0	0	0
187377		Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	2,945,640	1,902,394	0	0	0
187378		Reg Asset-OR Solar Feed-In Tariff 2018	OTHER	0	3,101,989	1,883,560	0	0
187379		Reg Asset-OR Solar Feed-In Tariff 2019	OTHER	0	0	3,050,994	2,324,488	0
187380		Reg Asset - UT Solar Incentive Program	OTHER	(14,061,998)	(13,635,211)	(7,992,022)	(4,572,212)	(2,085,764)
187382		Reg Asset-OR Solar Feed-In Tariff 2020	OTHER	0	0	0	3,158,893	2,289,358
187383		RegA - OR Solar Feed-In - Recl to Curr	OTHER	(3,546,316)	(3,444,772)	(3,409,057)	(4,655,509)	(6,908,424)
187384		RegA - UT Solar Feed-In - Recl to Curr	OTHER	(70,082)	(86,717)	(97,799)	(116,428)	(125,160)
187386		Reg Asset-OR Solar Feed-In Tariff 2021	OTHER	0	0	0	0	3,067,767
187387		Reg Asset-Utah STEP Pilot Prog Bal Acct	OTHER	(2,824,787)	(7,135,197)	(16,005,699)	(17,265,801)	(17,819,095)
187390		UT-Klamath Hydro Relicensing Costs	OTHER	21,062,205	17,457,475	13,854,973	10,103,868	6,172,994
187391		RegA - CA Solar Feed-In - Recl to Liab	OTHER	1,201,290	1,069,731	623,230	0	0
187394		RegA - UT Solar Feed-In - Recl to Liab	OTHER	16,886,785	20,770,408	23,997,721	21,838,013	19,904,859
187415		Reg Asset-UT Subscriber Solar Program	OTHER	1,366,594	1,604,263	1,711,480	1,921,065	1,939,982
187420		RegA - OR Community Solar	OTHER	0	0	160,053	814,206	1,551,299
187470		Reg A-WA Decoupling Mech Sep16-Jun17	OTHER	(666,696)	(2,663,064)	0	0	0
187471		Reg A-WA Decoupling Mech Jul17-Jun18	OTHER	0	1,949,637	(1,754,985)	0	0
187472		Reg A-WA Decoupling Mech Jul18-Jun19	OTHER	0	0	(455,862)	(8,108,922)	0
187481		Contra Reg A-WA Decoupling Jul17-Jun18	OTHER	0	(1,949,637)	0	0	0
187488		RegA-WA Decoupling Mech - Recl to Curr	OTHER	0	0	0	0	(4,033,207)
187489		Reg A-WA Decoupling Mechanism-Reclass	OTHER	666,696	2,663,064	2,210,847	8,108,922	4,033,207
187495		RegA - Other - Recl to Curr	OTHER	(938,777)	(2,505,827)	(2,435,681)	(1,597,830)	(6,075,490)
187630		Reg Asset - UT EIM Expense Deferral	OTHER	5,564,984	7,318,200	8,656,932	9,370,307	0
187631		Contra Reg Asset - UT EIM Deferral	OTHER	(5,564,984)	(7,318,200)	(8,656,932)	(9,370,307)	0
187648		Reg A - Post-Retirement - Recl to Curr	SE	0	0	0	0	(744,983)
187650		Reg Asset - RPS Compliance Purchases	OTHER	643,431	0	0	0	0
187660		RegA-OR Transp Electrification Pilot	OTHER	0	0	389,879	1,487,213	3,675,143
187662		RegA-CA Transp Electrification Pilot	OTHER	0	0	(444,891)	(388,188)	(229,492)
187664		RegA-WA Transp Electrification Pilot	OTHER	0	0	39,464	186,148	396,621
187806		Reg Asset - CA ECAC CY2016	OTHER	1,471,669	0	0	0	0
187826		Reg Asset - UT EBA CY2015	OTHER	(410,713)	0	0	0	0
187828		Reg Asset - UT EBA CY2017	OTHER	1,077,230	1,848,649	0	0	0
187830		Reg Asset - UT RBA CY2021	OTHER	0	0	0	0	(1,170,196)
187837		Reg Asset - UT RBA CY2016	OTHER	(575,440)	0	0	0	0
187838		Reg Asset - UT RBA CY2017	OTHER	(231,231)	419,554	0	0	0
187839		Reg Asset - UT RBA CY2018	OTHER	0	583,719	827,399	0	0
187846		Contra Reg Asset - UT EBA CY2015	OTHER	(275,000)	0	0	0	0
187847		Contra Reg Asset - UT EBA CY2016	OTHER	(3,520,327)	0	0	0	0
187848		Contra Reg Asset - UT EBA CY2017	OTHER	(187,759)	(754,275)	0	0	0
187855		Reg Asset - WY ECAM CY2015	OTHER	582,614	0	0	0	0
187856		Reg Asset - WY ECAM CY2016	OTHER	(5,050,836)	(260,265)	(57,214)	0	0
187857		Reg Asset - WY ECAM CY2017	OTHER	(4,786,930)	(3,545,347)	131,194	(17,883)	0
187858		Reg Asset - WY ECAM CY2018	OTHER	0	(4,387,043)	6,339,887	359,628	0
187859		Reg Asset - WY ECAM CY2019	OTHER	0	0	460,887	14,071,624	2,169,116
187865		Reg Asset - WY RRA CY2015	OTHER	42,183	0	0	0	0
187866		Reg Asset - WY RRA CY2016	OTHER	(45,490)	(67,181)	0	0	0
187867		Reg Asset - WY RRA CY2017	OTHER	100,224	525,849	20,948	0	0
187868		Reg Asset - WY RRA CY2018	OTHER	0	400,417	498,546	14,090	0
187869		Reg Asset - WY RRA CY2019	OTHER	0	0	(86,267)	(124,760)	(44,989)

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187876		CONTRA REG ASSET - WY ECAM CY2016	OTHER	(856,337)	0	0	0	0
187877		Contra Reg Asset - WY ECAM CY2018	OTHER	0	(378,268)	(673,630)	0	0
187878		Contra Reg Asset - WY ECAM CY2017	OTHER	(239,347)	(308,440)	0	0	0
187879		Contra Reg Asset - WY ECAM CY2019	OTHER	0	0	(83,808)	(708,390)	(743,199)
187880		Reg Asset - UT RBA CY2019	OTHER	0	0	(330,423)	(988,720)	(27,783)
187882		Reg Asset - UT RBA CY2020	OTHER	0	0	0	(155,353)	(747,584)
187884		Reg Asset - WY RRA CY2020	OTHER	0	0	0	143,003	(48,514)
187885		Reg Asset - WY RRA CY2021	OTHER	0	0	0	0	(639,674)
187886		Reg Asset-OR RPS Compliance Purchases	OTHER	(218,301)	192,046	13,030	(88,873)	(222,168)
187888		RegA - WA RECs in Rates - Recl to Curr	OTHER	0	0	(40,732)	(292,729)	(100,000)
187889		RegA - WA RECs in Rates - Balance Recl	OTHER	63,903	0	0	0	0
187894		RegA - OR RECs in Rates - Recl to Curr	OTHER	0	0	(13,030)	0	0
187895		RegA - OR RECs in Rates - Balance Recl	OTHER	218,301	0	0	88,873	222,168
187896		RegA - UT RECs in Rates - Recl to Curr	OTHER	0	(466,576)	(799,864)	0	0
187897		RegA - UT RECs in Rates - Recl to Liab	OTHER	806,671	0	302,888	1,144,073	1,945,563
187898		RegA - Def RECs in Rates - Recl to Curr	OTHER	(881)	(475,399)	(519,494)	0	0
187899		RegA - WY RECs in Rates - Recl to Liab	OTHER	0	0	86,267	98,754	733,177
187911		REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	826,758	799,427	772,097	744,766	717,435
187913		Reg Asset - Goodnoe Hills Liq. Damages -	WYP	350,625	329,375	308,125	286,875	265,625
187914		"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	577,500	542,500	507,500	472,500	437,500
187915		Reg Asset-WY-Liq. Damages N2	WYP	94,176	88,468	82,760	77,053	71,345
187952		DEFERRED INTERVENOR	OTHER	407	407	407	407	407
187955		Defd UT Ind Eval Fee	UT	0	(122,856)	0	0	0
187956		CA DEFERRED INTERVENOR FUNDING	OTHER	40,775	41,531	43,086	44,710	152,089
187957		DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	0	0	0	0	38,285
187958		ID Deferred Intervenor Funding	IDU	26,866	26,866	66,866	66,866	103,350
187964		RegA - Intervenor Fees - Recl to Liab	OTHER	0	122,856	107,882	42,887	639,349
187966		RegA - CA (CARE) Program - Recl to Liab	OTHER	0	0	0	59,418	432,541
187967		RegA - OR Asset Sale Gain-Balance Recl	OTHER	290,102	844,726	702,965	1,437,337	2,123,556
187968		Reg A - Insurance Reserves - Reclass	OTHER	8,936,405	4,632,404	11,606,109	12,969,931	20,937,606
187973		Contra Reg Asset - CA ECAC CY2015	OTHER	(326,853)	(331,438)	(337,253)	0	0
187974		Contra Reg Asset - CA ECAC CY2016	OTHER	(161,695)	(167,813)	(170,757)	0	0
187975		Reg Asset - CA ECAC	OTHER	2,152,558	3,019,548	1,401,173	(1,317,858)	(481,166)
187976		Reg Asset - CA ECAC CY2017	OTHER	451,390	108,764	0	0	0
187977		Contra Reg Asset - CA ECAC CY2017	OTHER	(22,601)	(107,027)	(107,341)	0	0
187978		Reg Asset - CA ECAC CY2018	OTHER	0	1,073,036	3,728,300	3,605,917	0
187979		Contra Reg Asset - CA ECAC CY2018	OTHER	0	(53,652)	(217,813)	(212,008)	(212,008)
189001		RegA-CA Fire Risk Mitigation (FRMMA)	OTHER	0	0	0	0	2,701
189002		RegA-CA Wildfire Mitigation Plan(WMPMA)	OTHER	0	0	0	6,209,448	14,851,693
189003		Contra RegA-CA Fire/Wildlife Mitigation	OTHER	0	0	0	(308,903)	(900,413)
189004		RegA-CA Fire Hazard Prevention (FHPMA)	OTHER	0	0	0	0	3,156,569
189500		Reg Asset - CA ECAC CY2019	OTHER	0	0	1,168,020	2,691,229	1,839,841
189501		Contra Reg Asset - CA ECAC CY2019	OTHER	0	0	(57,601)	(134,316)	(134,458)
189502		Reg Asset - CA ECAC CY2020	OTHER	0	0	60,363	(1,113,150)	(840,684)
189503		Contra Reg Asset - CA ECAC CY2020	OTHER	0	0	(3,018)	(28,989)	(45,242)
189504		Reg Asset - CA ECAC CY2021	OTHER	0	0	44,516	44,516	(79,627)
189505		Contra Reg Asset - CA ECAC CY2021	OTHER	0	0	(2,226)	(2,226)	(8,687)
189506		Reg Asset - CA ECAC CY2022	OTHER	0	0	0	0	1,966
189507		Contra Reg Asset - CA ECAC CY2022	OTHER	0	0	0	0	(98)
189528		RegA - CA Def Exc NPC - Recl to Curr	OTHER	(2,151,380)	(2,521,161)	(2,541,065)	(3,354,507)	(569,246)
189529		RegA - CA Def Exc NPC - Recl to Liab	OTHER	0	0	0	0	529,409
189531		Reg Asset - ID ECAM Dec15-Dec16	OTHER	6,551,421	0	0	0	0
189532		Reg Asset - ID ECAM CY 2017	OTHER	1,576,264	6,550,040	0	0	0
189533		Reg Asset - ID ECAM CY 2018	OTHER	0	5,572,482	13,621,783	0	0
189534		Reg Asset-ID ECAM CY 2019	OTHER	0	0	10,116,389	21,648,532	0
189535		Reg Asset-ID ECAM CY 2020	OTHER	0	0	380,288	7,713,334	8,216,280
189536		Reg Asset-ID ECAM CY 2021	OTHER	0	0	280,448	280,448	13,513,352
189537		Reg Asset-ID ECAM CY 2022	OTHER	0	0	0	0	12,383
189542		Contra Reg Asset - ID ECAM CY 2017	OTHER	(40,277)	0	0	0	0
189543		Contra Reg Asset - ID ECAM CY 2018	OTHER	0	(176,632)	0	0	0
189544		Contra Reg Asset - ID ECAM CY 2019	OTHER	0	0	(386,715)	0	0
189545		Contra Reg Asset - ID ECAM CY 2020	OTHER	0	0	(19,014)	(290,143)	0
189546		Contra Reg Asset - ID ECAM CY 2021	OTHER	0	0	(14,022)	(14,022)	(675,668)
189547		Contra Reg Asset - ID ECAM CY 2022	OTHER	0	0	0	0	(619)
189568		RegA - ID Def Exc NPC - Recl to Curr	OTHER	(6,675,153)	(6,984,706)	(14,432,589)	(22,267,131)	(9,286,087)
189570		Reg Asset - OR TAM CY2020	OTHER	0	0	1,460,791	730,395	0
189571		Reg Asset - OR TAM CY2021	OTHER	0	0	1,599,465	1,599,465	799,733
189572		Reg Asset-OR TAM CY 2022	OTHER	0	0	0	0	47,173
189580		Contra Reg Asset - OR TAM CY2020	OTHER	0	0	(73,040)	0	0
189581		Contra Reg Asset - OR TAM CY2021	OTHER	0	0	(79,973)	(79,973)	0
189582		Contra Reg Asset - OR TAM CY 2022	OTHER	0	0	0	0	(2,359)
189598		RegA - OR Def Exc NPC - Recl to Curr	OTHER	0	0	0	(1,490,141)	(822,139)
189608		Reg Asset - UT EBA CY2018	OTHER	0	2,692,811	20,651,678	14,320,358	0
189609		Reg Asset - UT EBA CY2019	OTHER	0	0	14,430,907	35,355,965	28,285,502
189610		Reg Asset - UT EBA CY2020	OTHER	0	0	2,655,979	9,759,167	1,870,704
189611		Reg Asset - UT EBA CY2021	OTHER	0	0	1,958,688	1,958,688	48,901,616
189612		Reg Asset - UT EBA CY2022	OTHER	0	0	0	0	86,483
189618		Contra Reg Asset - UT EBA CY2018	OTHER	0	(520,907)	(1,934,336)	0	0
189619		Contra Reg Asset - UT EBA CY2019	OTHER	0	0	(1,359,863)	(1,927,093)	0
189620		Contra Reg Asset - UT EBA CY2020	OTHER	0	0	(132,799)	(524,680)	(93,299)
189621		Contra Reg Asset - UT EBA CY2021	OTHER	0	0	(97,934)	(97,934)	(2,696,214)
189622		Contra Reg Asset - UT EBA CY2022	OTHER	0	0	0	0	(4,324)
189638		RegA - UT Def Exc NPC - Recl to Curr	OTHER	0	(726,542)	(12,478,228)	(25,463,316)	(28,729,853)
189639		RegA - UT Def Exc NPC - Recl to Liab	OTHER	3,316,569	0	0	0	0

PacifiCorp
Regulatory Assets
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
	189642	Reg Asset-WA-Major Mtc Exp-Colstrip U4	WA	0	0	0	0	258,904
	189650	Reg Asset - WY ECAM CY2020	OTHER	0	0	718,322	(3,279,125)	(2,276,990)
	189651	Reg Asset - WY ECAM CY2021	OTHER	0	0	529,736	529,736	7,905,313
	189652	Reg Asset - WY ECAM CY2022	OTHER	0	0	0	0	23,390
	189660	Contra Reg Asset - WY ECAM CY2020	OTHER	0	0	(35,916)	(295,654)	121,233
	189661	Contra Reg Asset - WY ECAM CY2021	OTHER	0	0	(26,487)	(26,487)	338,717
	189662	Contra Reg Asset - WY ECAM CY2022	OTHER	0	0	0	0	(1,169)
	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	0	0	(5,740,237)	(13,407,081)	0
	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	10,350,835	8,879,363	0	2,773,632	42,838
1823990 Total				107,110,522	96,965,558	165,753,065	192,643,734	229,448,002
1823993	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	(4,485)	0	0	0	0
1823993 Total				(4,485)	0	0	0	0
1823994	187061	CHOLLA PLANT TRANSACTION COSTS-WA	WA	(8,084)	0	0	0	0
1823994 Total				(8,084)	0	0	0	0
1823995	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	(2,749)	0	0	0	0
1823995 Total				(2,749)	0	0	0	0
1823999	186011	DSM Reg Asset - Accruals - CA	OTHER	201,830	277,404	340,176	153,797	224,263
	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	(744,658)	(2,415,075)	(2,792,796)	(979,811)	(206,606)
	186021	DSM Reg Asset - Accruals - ID	OTHER	226,960	271,234	515,968	261,624	242,036
	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	(789,387)	(1,599,330)	(1,395,882)	(1,208,424)	(237,976)
	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	(1,926)	115,241	191,363	221,047	266,182
	186041	DSM Reg Asset - Accruals - UT	OTHER	4,152,234	4,569,333	4,723,678	3,088,978	3,110,340
	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	(39,135,593)	(75,764,997)	(122,859,125)	(155,415,854)	(11,085,857)
	186051	DSM Reg Asset - Accruals - WA	OTHER	664,206	735,916	871,070	731,169	760,731
	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	111,574	(2,658,978)	(4,804,133)	(4,483,425)	(4,787,274)
	186061	DSM Reg Asset - Accruals - WY	OTHER	629,836	402,326	387,980	379,881	331,362
	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	4,231,265	6,129,324	(1,779,846)	(2,717,810)	(2,520,899)
	186071	DSM Reg Asset - Accruals - WY Cat 1	OTHER	0	0	305,301	69,042	136,136
	186075	DSM Reg Asset-Balancing Acct-WY Cat 1	OTHER	0	0	(1,939,552)	(1,505,071)	324,918
	186081	DSM Reg Asset - Accruals - WY Cat 2	OTHER	0	0	225,877	146,422	62,363
	186085	DSM Reg Asset-Balancing Acct-WY Cat 2	OTHER	0	0	(79,552)	(2,799,930)	(4,762,697)
1823999 Total				(30,453,660)	(69,937,602)	(128,089,472)	(164,058,365)	(18,142,979)
Grand Total				808,542,202	686,151,677	758,495,359	764,183,693	1,045,177,626

PacifiCorp
Depreciation Reserve
Figures in Actual Dollars

FERC Group	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
108360	360	LAND RIGHTS	CA	(718,658)	(735,926)	(737,165)	(789,938)	(797,966)
			IDU	(590,241)	(609,611)	(629,385)	(646,051)	(515,617)
			OR	(2,910,742)	(2,953,014)	(2,963,365)	(3,008,851)	(2,430,506)
			UT	(3,002,760)	(3,128,745)	(3,260,014)	(3,389,359)	(3,240,842)
			WA	(177,184)	(184,488)	(192,972)	(199,469)	(199,996)
			WYP	(1,279,526)	(1,308,779)	(1,338,698)	(1,365,164)	(1,508,618)
			WYU	(957,023)	(1,035,107)	(1,111,910)	(1,185,954)	(1,336,168)
108360 Total			(9,636,135)	(9,955,668)	(10,233,509)	(10,584,787)	(10,029,714)	
108361	361	STRUCTURES & IMPROVEMENTS	CA	(1,265,960)	(1,369,432)	(1,440,550)	(1,563,357)	(1,648,893)
			IDU	(667,024)	(694,395)	(746,323)	(796,810)	(868,130)
			OR	(7,133,755)	(7,563,093)	(7,888,962)	(8,331,002)	(9,015,640)
			UT	(11,233,586)	(11,749,067)	(12,356,007)	(12,944,325)	(15,362,633)
			WA	(1,049,375)	(1,132,596)	(1,217,342)	(1,337,518)	(1,365,182)
			WYP	(3,455,993)	(3,647,396)	(3,819,187)	(3,994,452)	(4,088,860)
			WYU	(511,124)	(597,244)	(679,405)	(760,752)	(822,290)
108361 Total			(25,316,817)	(26,753,223)	(28,147,776)	(29,728,217)	(33,171,627)	
108362	362	STATION EQUIPMENT	CA	(7,259,495)	(7,692,844)	(8,045,317)	(10,340,292)	(10,809,499)
			IDU	(11,768,156)	(12,072,360)	(12,525,234)	(12,903,336)	(11,795,185)
			OR	(78,613,577)	(81,492,562)	(82,676,736)	(85,372,657)	(99,689,477)
			UT	(109,560,336)	(113,676,543)	(117,965,729)	(122,726,115)	(152,204,721)
			WA	(20,542,116)	(21,664,331)	(22,759,738)	(23,863,268)	(26,770,743)
			WYP	(37,695,990)	(38,834,666)	(40,048,373)	(41,390,027)	(43,627,512)
			WYU	(3,030,462)	(3,281,771)	(3,515,847)	(3,767,433)	(4,085,753)
	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	(198,300)	(212,220)	(220,362)	(121,653)	(128,410)	
		IDU	(150,868)	(157,855)	(166,420)	(173,925)	(158,794)	
		OR	(1,123,798)	(1,169,980)	(1,205,006)	(1,249,895)	(1,462,273)	
		UT	(1,370,316)	(1,431,035)	(1,496,987)	(1,569,672)	(2,018,589)	
		WA	(367,079)	(357,966)	(384,406)	(403,497)	(454,055)	
		WYP	(713,722)	(740,165)	(742,626)	(763,977)	(802,639)	
		WYU	(21,953)	(21,673)	(25,089)	(28,489)	(32,473)	
108362 Total			(272,416,167)	(282,805,969)	(291,777,869)	(304,674,235)	(354,040,121)	
108364	364	"POLES, TOWERS AND FIXTURES"	CA	(36,855,274)	(38,813,846)	(40,087,771)	(41,292,680)	(43,171,846)
			IDU	(38,055,422)	(39,358,566)	(40,707,606)	(41,928,407)	(47,850,856)
			OR	(252,674,800)	(260,060,069)	(264,470,557)	(272,412,181)	(255,299,196)
			UT	(149,058,858)	(153,387,913)	(157,437,139)	(161,911,232)	(166,924,230)
			WA	(65,787,856)	(68,568,935)	(71,493,600)	(74,051,273)	(75,630,813)
			WYP	(63,802,947)	(66,987,878)	(69,908,767)	(72,997,905)	(71,674,466)
			WYU	(14,366,148)	(15,038,706)	(15,666,966)	(16,327,588)	(15,885,466)
108364 Total			(620,601,305)	(642,215,911)	(659,772,406)	(680,921,266)	(676,436,873)	
108365	365	OVERHEAD CONDUCTORS & DEVICES	CA	(18,473,960)	(19,181,691)	(19,446,213)	(22,088,309)	(22,535,118)
			IDU	(16,741,167)	(17,051,651)	(17,346,544)	(17,587,466)	(16,622,769)
			OR	(128,748,170)	(131,902,110)	(133,533,467)	(137,162,835)	(138,403,566)
			UT	(82,672,109)	(84,715,218)	(86,653,440)	(88,709,739)	(85,063,519)
			WA	(32,212,077)	(33,307,044)	(34,521,769)	(35,600,624)	(37,212,397)
			WYP	(35,512,772)	(36,720,755)	(37,816,959)	(39,031,741)	(43,458,242)
			WYU	(4,781,995)	(4,967,195)	(5,115,306)	(5,267,574)	(5,879,095)
108365 Total			(319,142,249)	(327,845,665)	(334,433,698)	(345,448,288)	(349,174,705)	
108366	366	UNDERGROUND CONDUIT	CA	(11,450,138)	(12,012,943)	(12,336,316)	(12,687,264)	(13,100,653)
			IDU	(4,215,296)	(4,357,152)	(4,507,157)	(4,653,060)	(4,630,465)
			OR	(43,642,548)	(45,073,414)	(45,983,562)	(47,564,430)	(48,957,173)
			UT	(78,444,938)	(80,697,921)	(82,954,234)	(85,557,391)	(87,497,990)
			WA	(10,365,977)	(10,841,848)	(11,353,041)	(11,787,077)	(11,064,779)
			WYP	(9,465,391)	(10,106,575)	(10,738,633)	(11,429,671)	(11,111,604)
			WYU	(2,880,261)	(3,003,557)	(3,116,400)	(3,235,650)	(3,066,731)
108366 Total			(160,464,549)	(166,093,410)	(170,989,343)	(176,914,543)	(179,429,394)	
108367	367	UNDERGROUND CONDUCTORS & DEVICES	CA	(13,341,605)	(14,009,875)	(14,394,083)	(13,171,330)	(13,608,486)
			IDU	(13,461,229)	(13,773,811)	(14,114,971)	(14,404,729)	(12,872,907)
			OR	(83,436,747)	(86,465,989)	(88,409,472)	(91,724,548)	(96,545,872)
			UT	(218,364,240)	(224,745,257)	(231,376,579)	(238,525,839)	(205,056,291)
			WA	(12,434,145)	(13,085,107)	(13,800,772)	(14,463,176)	(13,562,854)
			WYP	(23,218,788)	(24,449,568)	(25,646,836)	(26,925,814)	(24,752,568)
			WYU	(14,457,567)	(14,898,848)	(15,269,767)	(15,666,914)	(14,118,421)
108367 Total			(378,714,322)	(391,428,455)	(403,012,479)	(414,882,350)	(380,517,399)	
108368	368	LINE TRANSFORMERS	CA	(29,426,306)	(30,716,856)	(31,363,746)	(29,643,281)	(30,498,701)
			IDU	(27,799,979)	(28,500,982)	(29,217,104)	(29,842,792)	(33,737,190)
			OR	(228,333,879)	(234,130,016)	(237,387,679)	(243,895,808)	(252,937,731)
			UT	(125,378,228)	(129,774,176)	(134,135,917)	(138,868,461)	(166,991,077)
			WA	(57,177,962)	(59,153,326)	(61,336,457)	(63,130,599)	(64,803,869)
			WYP	(40,076,246)	(41,827,601)	(43,425,387)	(45,049,092)	(48,198,463)
			WYU	(6,385,864)	(6,665,189)	(6,920,752)	(7,190,326)	(7,651,167)
108368 Total			(514,578,464)	(530,768,145)	(543,787,041)	(557,620,359)	(604,818,198)	

PacifiCorp
Depreciation Reserve
Figures in Actual Dollars

FERC Group	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
108369	369	SERVICES - OVERHEAD	CA	(2,896,278)	(3,049,006)	(3,124,965)	(4,113,703)	(4,272,611)
			IDU	(4,781,495)	(4,898,326)	(5,023,056)	(5,137,562)	(4,817,944)
			OR	(35,431,376)	(36,680,715)	(37,534,940)	(38,947,307)	(46,487,562)
			UT	(38,257,331)	(39,458,200)	(40,683,820)	(42,035,370)	(40,294,663)
			WA	(8,203,436)	(8,534,992)	(8,899,135)	(9,212,372)	(9,715,711)
			WYP	(5,596,074)	(5,834,922)	(6,016,795)	(6,238,135)	(7,400,418)
			WYU	(828,797)	(877,846)	(926,448)	(984,260)	(1,197,908)
		SERVICES - UNDERGROUND	CA	(5,869,470)	(6,216,603)	(6,434,610)	(8,770,033)	(9,133,874)
			IDU	(12,059,694)	(12,720,534)	(13,386,299)	(14,064,665)	(13,860,634)
			OR	(86,086,646)	(90,319,187)	(93,611,415)	(98,345,310)	(99,435,400)
			UT	(62,113,134)	(66,202,434)	(70,496,743)	(75,219,962)	(76,250,120)
			WA	(18,397,146)	(19,455,049)	(20,626,650)	(21,671,963)	(23,183,221)
			WYP	(13,626,228)	(14,495,660)	(15,315,647)	(16,175,877)	(20,337,278)
			WYU	(3,587,777)	(3,896,389)	(4,205,452)	(4,515,639)	(5,793,613)
108369 Total				(297,734,883)	(312,639,862)	(326,285,972)	(345,432,157)	(362,180,959)
108370	370	METERS	CA	(2,215,535)	(2,240,264)	(465,752)	(1,236)	(720,810)
			IDU	(10,002,503)	(10,186,993)	(10,386,183)	(10,579,951)	(10,963,803)
			OR	(34,188,681)	(26,325,602)	(9,285,875)	(9,899,365)	(22,471,764)
			UT	(40,711,201)	(42,940,260)	(45,211,037)	(47,585,426)	(55,962,604)
			WA	(4,533,207)	(4,993,339)	(5,457,220)	(5,887,116)	(8,062,632)
			WYP	(4,370,547)	(4,874,556)	(5,334,504)	(5,829,821)	(8,024,102)
			WYU	(1,125,642)	(1,196,016)	(1,253,713)	(1,324,911)	(1,638,854)
108370 Total				(97,147,316)	(92,757,031)	(77,394,282)	(81,107,825)	(107,844,570)
108371	371	INSTALL ON CUSTOMERS PREMISES	CA	(207,033)	(211,060)	(211,611)	(256,197)	(259,119)
			IDU	(140,828)	(140,783)	(140,885)	(140,871)	(126,193)
			OR	(2,106,886)	(2,119,724)	(2,109,957)	(2,119,305)	(2,126,093)
			UT	(3,380,339)	(3,354,624)	(3,336,149)	(3,329,906)	(3,332,509)
			WA	(360,160)	(361,160)	(360,854)	(359,958)	(423,861)
			WYP	(867,936)	(883,933)	(889,928)	(898,956)	(814,050)
			WYU	(141,656)	(145,792)	(149,261)	(152,906)	(138,447)
108371 Total				(7,204,837)	(7,217,077)	(7,198,645)	(7,258,098)	(7,220,271)
108373	373	STREET LIGHTING & SIGNAL SYSTEMS	CA	(575,037)	(595,038)	(601,095)	(394,214)	(402,852)
			IDU	(443,288)	(450,420)	(460,682)	(468,506)	(461,330)
			OR	(10,772,805)	(11,047,135)	(11,198,218)	(11,484,040)	(12,787,348)
			UT	(12,478,048)	(12,631,808)	(12,320,650)	(12,368,178)	(13,605,772)
			WA	(2,074,656)	(2,138,771)	(2,218,307)	(1,695,803)	(1,751,003)
			WYP	(3,389,378)	(3,491,447)	(3,575,792)	(3,655,332)	(3,965,900)
			WYU	(1,098,060)	(1,127,542)	(1,152,800)	(1,173,388)	(1,262,480)
108373 Total				(30,831,272)	(31,482,160)	(31,527,544)	(31,239,462)	(34,236,684)
108DP	145	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	35,458	237,804	66,748	74,407	380,904
			IDU	33,826	72,167	150,011	264,194	281,846
			OR	305,066	693,795	1,007,451	1,350,185	2,061,813
			UT	586,746	937,637	1,648,924	2,694,372	2,089,543
			WA	370,093	324,800	352,743	698,623	523,102
			WYU	259,919	407,775	348,690	523,445	758,237
108DP Total				1,591,108	2,673,978	3,574,567	5,605,226	6,095,445
108GP	145	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	79,172	0	1,384,926	980,326	1,246,262
		MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	2,455,064	8,980,285	0	0	0
	389	LAND RIGHTS	IDU	(4,362)	(4,443)	(4,486)	(4,527)	(3,173)
			OR	0	0	0	0	(3)
			SG	(612)	(618)	(634)	(621)	(418)
			SO	0	0	0	0	(4,069)
			UT	(29,259)	(30,178)	(31,525)	(31,409)	(21,073)
			WYP	(13,779)	(14,396)	(14,036)	(15,181)	(11,159)
			WYU	(6,070)	(6,315)	(6,135)	(6,614)	(4,851)
	390	STRUCTURES AND IMPROVEMENTS	CA	(689,429)	(727,386)	(749,738)	(789,752)	(842,809)
			CN	(2,153,037)	(2,221,721)	(2,311,345)	(2,309,771)	(2,471,199)
			IDU	(4,658,844)	(4,815,597)	(4,894,933)	(5,045,856)	(5,093,734)
			OR	(9,619,809)	(9,981,642)	(10,709,077)	(10,780,775)	(10,943,332)
			SE	(345,273)	(351,870)	(363,765)	(223,425)	(238,079)
			SG	(2,732,749)	(2,778,940)	(2,886,029)	(2,895,821)	(2,959,012)
			SO	(28,740,768)	(29,496,965)	(31,170,926)	(30,723,231)	(31,736,920)
			UT	(12,340,583)	(12,564,750)	(12,576,859)	(12,497,902)	(13,305,182)
			WA	(6,956,759)	(7,213,237)	(7,415,150)	(7,686,846)	(7,870,262)
			WYP	(1,465,617)	(1,548,571)	(1,507,729)	(1,650,582)	(1,779,944)
			WYU	(1,494,218)	(1,491,194)	(1,384,074)	(1,460,818)	(1,498,491)
	391	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	(92,351)	(101,925)	(21,066)	(16,644)	(23,073)
			CN	(1,735,020)	(2,503,509)	(1,409,515)	(1,991,236)	(1,891,201)
			IDU	(264,589)	(293,303)	(135,350)	(161,128)	(203,001)
			OR	(1,080,941)	(1,056,047)	(315,071)	(468,399)	(463,836)
			SE	(76,229)	(34,566)	(1,835)	(4,237)	(9,715)

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392		OFFICE EQUIPMENT	SG	(1,158,979)	(363,185)	(454,532)	(783,645)	(1,119,445)
			SO	(17,969,827)	(19,792,867)	(15,296,930)	(20,108,183)	(24,032,676)
			UT	(1,020,075)	(658,792)	(306,591)	(265,887)	(238,659)
			WA	(160,561)	(199,529)	(101,404)	(154,620)	(184,676)
			WYP	(820,917)	(1,082,351)	(829,992)	(1,013,455)	(941,931)
			WYU	(45,972)	(42,005)	(17,573)	(21,120)	(16,952)
			CN	(4,805)	(5,546)	(92)	(145)	(199)
			IDU	(638)	(783)	(929)	(1,075)	0
			OR	(7,897)	(5,405)	(1,150)	(1,490)	(1,831)
			SG	(63,089)	(45,366)	(32,316)	(39,435)	(25,050)
			SO	(200,850)	(193,538)	(37,019)	(47,245)	(56,251)
			UT	(210)	(1,218)	(2,227)	(3,256)	(4,435)
			WYP	(1,184)	(1,455)	(1,725)	(1,996)	0
			WYU	0	(727)	(1,754)	(2,781)	(3,808)
		OFFICE FURNITURE	CA	(70,446)	(75,923)	(81,401)	(86,880)	(92,359)
			CN	(2,273,308)	(871,373)	(922,017)	(821,102)	(862,789)
			IDU	(37,779)	(33,057)	(29,363)	(34,043)	(26,386)
			OR	(869,277)	(920,867)	(980,301)	(1,030,543)	(1,080,647)
			SE	(2,557)	(2,740)	(2,931)	(3,122)	(2,472)
			SG	(848,772)	(745,686)	(693,896)	(750,836)	(823,709)
			SO	(15,879,561)	(16,489,536)	(7,978,916)	(8,010,540)	(6,910,823)
			UT	(242,547)	(267,448)	(278,012)	(314,616)	(337,731)
			WA	(32,123)	(35,256)	(38,390)	(41,523)	(40,290)
			WYP	(262,391)	(285,647)	(296,133)	(323,039)	(256,461)
			WYU	(8,989)	(10,185)	(11,485)	(13,175)	(14,954)
		"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	(430,301)	(468,802)	(479,138)	(461,477)	(409,364)
			IDU	(1,209,400)	(1,331,166)	(1,180,446)	(1,287,299)	(1,388,653)
			OR	(5,429,406)	(6,071,977)	(6,221,758)	(6,832,935)	(7,765,795)
			SE	(158,176)	(158,144)	(155,817)	(160,988)	(154,527)
			SG	(2,819,432)	(3,165,552)	(3,177,607)	(3,414,033)	(3,603,651)
			SO	(967,455)	(695,302)	(302,874)	(454,359)	(200,702)
			UT	(7,222,398)	(7,307,171)	(7,521,651)	(7,782,507)	(9,097,979)
			WA	(1,552,770)	(1,732,239)	(1,621,766)	(1,719,637)	(1,753,858)
			WYP	(1,398,344)	(1,450,157)	(1,419,325)	(1,571,469)	(1,732,470)
			WYU	(297,377)	(321,860)	(325,288)	(350,512)	(413,031)
		"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	(285,752)	(302,534)	(279,092)	(236,491)	(196,957)
			IDU	(806,450)	(909,192)	(796,275)	(944,525)	(848,887)
			OR	(3,317,924)	(3,659,568)	(3,215,354)	(3,005,425)	(2,794,663)
			SE	(98,828)	(103,647)	(106,336)	(47,936)	(47,643)
			SG	(4,540,617)	(4,703,127)	(4,420,145)	(4,668,356)	(4,464,285)
			SO	(1,128,232)	(1,178,215)	(778,401)	(872,059)	(718,003)
			UT	(4,557,445)	(4,490,598)	(4,153,389)	(4,577,594)	(4,561,716)
			WA	(565,405)	(662,687)	(711,831)	(843,705)	(958,453)
			WYP	(661,782)	(752,644)	(659,991)	(806,967)	(751,388)
			WYU	(260,759)	(212,513)	(211,331)	(224,091)	(217,148)
		"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	(36,244)	(45,559)	(50,799)	(54,843)	(61,323)
			IDU	(44,257)	(45,471)	(47,024)	(51,404)	(43,053)
			OR	(157,628)	(182,083)	(198,258)	(215,548)	(225,043)
			SE	(4,285)	(4,287)	(4,241)	(4,416)	(4,358)
			SG	(227,112)	(260,221)	(312,509)	(387,924)	(410,429)
			SO	(26,977)	(19,416)	(20,276)	(39,486)	(34,297)
			UT	(137,211)	(149,998)	(126,953)	(148,957)	(164,593)
			WA	(30,713)	(26,548)	(32,736)	(43,462)	(56,741)
			WYP	(81,114)	(87,420)	(94,713)	(98,542)	(110,005)
			WYU	(9,393)	(9,873)	(10,138)	(11,931)	(16,009)
		1/4 TON MINI-PICKUPS AND VANS	CA	(31,956)	(48,298)	(33,381)	(33,796)	(32,606)
			IDU	(177,745)	(177,346)	(143,164)	(163,402)	(161,385)
			OR	(959,298)	(1,072,467)	(966,429)	(861,049)	(807,219)
			SE	(75,668)	(75,942)	(35,392)	(18,251)	(18,007)
			SG	(333,051)	(319,506)	(279,374)	(339,401)	(318,354)
			SO	(676,069)	(628,120)	(343,660)	(370,221)	(455,295)
			UT	(1,462,871)	(1,547,922)	(1,433,056)	(1,502,924)	(1,411,508)
			WA	(187,568)	(162,981)	(136,938)	(111,014)	(146,903)
			WYP	(229,380)	(218,571)	(210,169)	(269,537)	(259,291)
		DUMP TRUCKS	OR	(56,334)	(62,869)	(79,693)	(95,704)	(116,662)
			SE	(2,971)	(2,950)	(2,889)	(2,971)	(3,249)
			SG	(1,836,635)	(1,969,041)	(1,946,876)	(2,104,530)	(2,116,530)
		MID AND FULL SIZE AUTOMOBILES	SO	(25,152)	0	0	0	0
			UT	(96,782)	(96,513)	(94,840)	(97,747)	(107,232)
			OR	(18,988)	(24,049)	(29,172)	(40,045)	(52,111)
			SG	(39,219)	(38,986)	(30,350)	(17,239)	0

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393	OVER-THE-ROAD SEMI-TRACTORS	SO		(67,948)	(72,013)	(61,912)	(80,608)	(47,104)
		UT		(123,390)	(126,929)	(136,292)	(155,149)	(198,068)
		WA		(26,581)	(29,537)	(15,414)	(17,422)	(5,498)
		WYP		(39,927)	(28,303)	(28,699)	(15,757)	(14,274)
		OR		(147,943)	(165,173)	(179,384)	(196,764)	(224,697)
		SG		(228,652)	(231,611)	(230,937)	(304,708)	(319,544)
		SO		(210,982)	(182,396)	(181,520)	(125,397)	(139,411)
		UT		(586,096)	(573,482)	(570,066)	(588,313)	(694,071)
		WA		(127,825)	(132,355)	(133,695)	(137,820)	(150,023)
		WYP		(45,916)	(47,324)	(47,878)	(52,025)	(52,692)
	TRAILERS	CA		(153,557)	(168,288)	(174,161)	(182,499)	(200,983)
		IDU		(339,511)	(380,827)	(360,854)	(382,689)	(403,986)
		OR		(1,028,957)	(1,127,916)	(1,198,190)	(1,305,491)	(1,552,809)
		SE		(18,392)	(18,396)	(18,143)	(18,766)	(29,742)
		SG		(813,303)	(513,757)	(526,088)	(571,730)	(723,026)
		SO		(464,103)	(395,594)	(205,198)	(231,406)	(315,314)
		UT		(1,549,905)	(1,924,966)	(1,961,822)	(2,073,480)	(3,128,926)
		WA		(241,943)	(258,550)	(279,229)	(301,894)	(366,058)
		WYP		(857,222)	(900,798)	(928,597)	(1,033,760)	(1,160,851)
		WYU		(170,222)	(178,783)	(195,287)	(213,972)	(233,857)
	TRANSPORTATION EQUIPMENT STORES EQUIPMENT	SO		(916,518)	(803,957)	(879,091)	(954,219)	(1,085,019)
		CA		(110,810)	(118,765)	(97,257)	(101,827)	(108,770)
		IDU		(208,736)	(218,920)	(238,777)	(257,962)	(280,317)
		OR		(1,487,622)	(1,533,191)	(1,399,839)	(1,419,599)	(1,363,259)
		SG		(2,563,447)	(2,554,448)	(2,569,468)	(2,596,658)	(2,663,979)
		SO		(115,252)	(117,327)	(125,156)	(124,875)	(134,819)
		UT		(1,999,481)	(1,454,334)	(1,576,378)	(1,654,447)	(1,664,167)
		WA		(389,529)	(366,838)	(357,146)	(375,162)	(376,133)
		WYP		(478,954)	(488,418)	(517,324)	(498,331)	(536,176)
		WYU		(17,992)	(19,046)	(622)	(675)	(729)
	"TLS, SHOP, GAR EQUIPMENT"	CA		(381,107)	(394,459)	(414,898)	(389,927)	(376,585)
		IDU		(932,402)	(1,013,042)	(1,000,447)	(1,081,291)	(1,136,449)
		OR		(5,300,611)	(5,244,340)	(5,288,177)	(5,308,916)	(5,413,400)
		SE		(90,858)	(66,075)	(69,436)	(72,975)	(75,767)
		SG		(12,792,935)	(12,829,977)	(12,807,876)	(12,489,384)	(11,429,623)
		SO		(2,909,915)	(2,307,582)	(1,494,927)	(1,462,734)	(1,460,578)
		UT		(6,478,306)	(6,697,777)	(6,824,777)	(6,914,751)	(7,173,838)
		WA		(1,550,873)	(1,572,815)	(1,568,613)	(1,551,630)	(1,312,943)
		WYP		(1,871,531)	(1,829,131)	(1,882,171)	(1,884,031)	(1,916,233)
		WYU		(281,797)	(276,478)	(290,714)	(300,174)	(300,536)
395	LABORATORY EQUIPMENT	CA		(142,085)	(138,877)	(136,671)	(152,402)	(173,655)
		IDU		(708,130)	(647,108)	(662,293)	(711,479)	(726,115)
		OR		(3,262,328)	(3,232,668)	(3,497,768)	(3,863,029)	(4,259,239)
		SE		(444,673)	(497,097)	(551,122)	(585,936)	(636,073)
		SG		(3,284,211)	(3,339,241)	(3,579,107)	(3,486,694)	(3,620,972)
		SO		(2,399,519)	(2,332,585)	(2,400,070)	(2,556,278)	(2,779,755)
		UT		(3,607,672)	(3,486,475)	(3,482,024)	(3,610,237)	(3,831,412)
		WA		(655,556)	(610,681)	(653,496)	(698,588)	(771,392)
		WYP		(980,500)	(1,060,098)	(1,137,158)	(1,190,617)	(1,302,087)
		WYU		(190,244)	(142,595)	(94,738)	(82,687)	(82,260)
	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA		(617,867)	(674,625)	(591,691)	(460,302)	(413,374)
		IDU		(643,838)	(668,829)	(575,799)	(620,886)	(945,758)
		OR		(4,193,631)	(4,442,850)	(4,605,881)	(4,904,659)	(5,340,311)
		SG		(533,552)	(549,981)	(556,244)	(600,648)	(589,370)
		SO		(586,900)	(420,177)	(779,953)	(753,425)	(699,923)
		UT		(4,440,245)	(4,736,987)	(4,365,792)	(4,667,956)	(5,070,123)
		WA		(1,577,157)	(1,712,203)	(1,655,606)	(1,703,862)	(1,716,629)
		WYP		(903,842)	(1,028,877)	(937,846)	(1,183,731)	(1,309,873)
		WYU		(258,207)	(286,731)	(241,256)	(279,266)	(255,013)
	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA		(834,052)	(972,500)	(800,958)	(759,549)	(782,203)
		IDU		(1,090,490)	(1,311,700)	(1,333,744)	(1,427,747)	(1,537,801)
		OR		(4,137,592)	(4,794,069)	(5,370,652)	(6,258,849)	(7,928,030)
		SG		(289,811)	(302,421)	(213,767)	(307,042)	(329,845)
		SO		(757,556)	(585,388)	(736,824)	(1,085,494)	(1,089,290)
		UT		(4,258,172)	(4,941,544)	(4,385,007)	(5,198,552)	(6,073,561)
		WA		(1,277,428)	(1,432,139)	(1,369,188)	(1,551,567)	(1,738,101)
		WYP		(1,660,633)	(1,716,248)	(1,930,796)	(2,148,417)	(2,496,793)
		WYU		(266,559)	(267,430)	(316,843)	(386,329)	(449,595)
	CRANES	OR		(153,731)	(168,859)	(180,296)	(194,648)	(203,627)
		SG		(1,499,917)	(1,554,053)	(1,510,828)	(1,512,679)	(1,227,841)
		UT		(1,352)	(1,380)	(1,385)	(1,455)	(1,489)

FERC Group	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
397		HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	(259,082)	(297,477)	(342,989)	(390,280)	(423,053)
			SG	(7,896,569)	(8,016,382)	(8,227,266)	(9,250,747)	(8,838,125)
			SO	(493,768)	(490,232)	(486,508)	(540,313)	(568,322)
			UT	(541,103)	(565,155)	(565,267)	(603,869)	(636,853)
		SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	(94,033)	(95,839)	(97,497)	(142,871)	(165,630)
			CA	(186,209)	(206,340)	(217,564)	(228,840)	(254,700)
			IDU	(314,098)	(357,087)	(378,390)	(411,805)	(589,393)
			OR	(738,368)	(819,860)	(940,499)	(1,052,599)	(1,139,157)
			SE	(176,175)	(180,587)	(108,951)	(114,648)	(117,483)
			SG	(2,372,860)	(2,480,447)	(2,619,788)	(2,834,180)	(2,519,447)
			SO	(343,285)	(156,904)	(189,561)	(257,506)	(263,557)
			UT	(1,645,374)	(1,701,934)	(1,705,775)	(1,848,839)	(2,052,635)
			WA	(461,718)	(488,314)	(503,410)	(533,341)	(610,238)
			WYP	(340,347)	(399,473)	(433,329)	(457,974)	(529,400)
			WYU	(202,049)	(210,162)	(224,726)	(214,261)	(231,371)
			CA	(402,229)	(433,012)	(438,140)	(527,801)	(496,273)
		THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	(551,906)	(611,409)	(578,390)	(656,994)	(1,043,115)
			OR	(3,539,017)	(3,997,949)	(4,147,846)	(4,435,427)	(4,745,622)
			SG	(74,353)	(149,722)	(151,855)	(159,114)	(183,361)
			SO	(1,189,496)	(684,685)	(485,294)	(514,601)	(701,069)
			UT	(4,920,811)	(5,317,136)	(5,308,800)	(5,799,993)	(5,681,494)
			WA	(963,630)	(970,939)	(1,045,291)	(1,138,407)	(1,156,128)
			WYP	(1,123,891)	(1,078,515)	(1,015,003)	(1,084,348)	(1,094,248)
			WYU	(192,805)	(227,585)	(161,560)	(192,357)	(211,465)
		TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	(91,259)	(96,757)	(96,852)	(98,603)	(41,981)
			IDU	(64,726)	(67,941)	(66,435)	(75,152)	(114,450)
			OR	(335,587)	(370,023)	(396,174)	(428,346)	(447,752)
			SG	(75,933)	(75,960)	(74,951)	(77,432)	(78,071)
			SO	(116,166)	0	0	0	0
			UT	(264,376)	(270,202)	(271,437)	(206,559)	(232,296)
			WYU	(84,300)	(86,829)	(87,837)	(95,404)	(95,510)
			COMMUNICATION EQUIPMENT	CA	(1,879,364)	(2,091,000)	(2,357,164)	(2,636,026)
		CN		(1,268,268)	(1,447,417)	(1,628,286)	(1,821,823)	(1,993,419)
		IDU		(3,232,770)	(3,696,307)	(4,146,891)	(4,631,680)	(5,128,232)
		OR		(26,353,128)	(29,029,631)	(32,133,689)	(35,414,697)	(38,763,678)
			SE	(84,331)	(95,757)	(107,640)	(120,823)	(130,774)
			SG	(54,734,320)	(61,490,087)	(68,693,597)	(75,405,469)	(77,399,708)
			SO	(30,818,723)	(34,585,039)	(38,651,995)	(43,056,730)	(42,483,162)
			UT	(20,304,102)	(22,877,905)	(25,617,215)	(28,401,568)	(24,935,634)
			WA	(5,533,612)	(5,695,996)	(6,053,926)	(4,885,542)	(5,259,475)
			WYP	(8,310,554)	(8,825,896)	(9,401,986)	(9,294,372)	(10,343,340)
			WYU	(1,680,815)	(1,859,859)	(2,115,732)	(2,305,618)	(2,594,085)
			MOBILE RADIO EQUIPMENT	CA	(137,165)	(162,588)	(191,033)	(205,696)
		IDU		(168,768)	(192,105)	(220,438)	(222,136)	(240,738)
		OR		(1,302,887)	(1,451,382)	(1,663,199)	(1,768,699)	(1,960,943)
		SE		(38,598)	(46,196)	(52,336)	(59,803)	(67,270)
			SG	(1,865,080)	(2,201,323)	(2,500,567)	(2,810,905)	(3,031,095)
			SO	(294,349)	(327,945)	(369,779)	(403,081)	(442,744)
			UT	(1,243,782)	(1,403,848)	(1,309,198)	(1,409,861)	(1,549,731)
			WA	(294,535)	(332,372)	(381,686)	(373,912)	(406,868)
			WYP	(419,810)	(470,899)	(506,138)	(467,545)	(483,168)
			WYU	(51,156)	(60,584)	(70,011)	(79,439)	(86,015)
MISCELLANEOUS EQUIPMENT	CA		(18,340)	(20,829)	(23,336)	(25,895)	(28,493)	
	CN		(187,675)	(39,436)	(43,162)	(47,287)	(51,399)	
	IDU	(38,814)	(41,761)	(37,205)	(36,666)	(35,877)		
	OR	(438,184)	(481,177)	(483,877)	(527,202)	(576,454)		
	SE	(2,871)	(3,098)	(2,735)	(2,933)	(3,055)		
	SG	(1,049,210)	(1,162,072)	(1,262,232)	(1,304,608)	(1,435,634)		
	SO	(1,509,729)	(1,405,916)	(1,275,972)	(1,303,745)	(1,413,824)		
	UT	(355,083)	(395,450)	(450,016)	(507,716)	(573,936)		
	WA	(70,531)	(76,374)	(82,518)	(89,989)	(95,765)		
	WYP	(93,896)	(69,712)	(73,113)	(77,765)	(80,928)		
	WYU	(12,710)	(14,228)	(15,304)	(10,656)	(11,925)		
	108GP Total			(446,248,876)	(465,720,285)	(478,102,906)	(513,461,635)	(533,156,539)
108HP	145	Accum Depr - Hydro - ID Klamath Adj	OTHER	528,831	751,610	1,054,196	1,034,034	620,421
330	ACCUM DEPR-HYDRO DECOMMISSIONING	Accum Depr - Hydro - WY Klamath Adj	OTHER	1,297,193	1,824,577	2,521,634	2,473,407	1,484,044
		SG-P	(1,844,552)	(3,835,701)	(5,843,991)	(7,919,677)	(6,966,787)	
	FLOOD RIGHTS	SG-U	(1,224,556)	(917,352)	(610,148)	(302,944)	(289,478)	
		SG-P	(213,045)	(231,222)	(248,842)	(267,727)	(284,584)	
	LAND RIGHTS	SG-U	(64,572)	(66,718)	(71,019)	(74,720)	(92,916)	
		SG-P	(3,857,529)	(3,999,482)	(4,074,396)	(4,072,122)	(4,037,485)	

PacifiCorp
Depreciation Reserve
Figures in Actual Dollars

FERC Group	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021	
331			SG-U	(43,578)	(51,282)	(58,689)	(66,971)	(138,797)	
		LAND RIGHTS - FISH/WILDLIFE	SG-P	(156,880)	(160,273)	(162,127)	(163,148)	(155,096)	
		WATER RIGHTS	SG-P	0	0	0	(212)	(613)	
			SG-U	(107,976)	(110,713)	(113,477)	(116,314)	(101,781)	
		STRUCTURES AND IMPROVE	SG-P	(14,377)	(4,528)	(5,145)	(5,803)	(29,364)	
			SG-U	(4,989,505)	(5,143,153)	(5,154,643)	(5,337,292)	(5,564,007)	
		STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	(21,699,303)	(25,231,728)	(28,647,756)	(33,100,428)	(34,181,954)	
			SG-U	(124,174)	(145,650)	(162,533)	(180,735)	(242,839)	
		STRUCTURES AND IMPROVE-PRODUCTION	SG-P	(28,520,833)	(30,523,901)	(32,629,024)	(33,771,412)	(33,764,261)	
			SG-U	(1,529,676)	(1,666,779)	(1,824,669)	(2,071,042)	(2,520,685)	
		STRUCTURES AND IMPROVE-RECREATION	SG-P	(5,904,367)	(6,313,840)	(6,865,068)	(7,270,009)	(7,652,542)	
			SG-U	(1,067,454)	(1,141,573)	(1,253,775)	(1,359,844)	(1,207,639)	
	332	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	(1,389,126)	(1,459,263)	(1,508,919)	(1,536,086)	(1,648,376)	
			SG-U	(16,445,754)	(16,816,556)	(17,100,606)	(17,643,918)	(18,728,198)	
		"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	(5,771,367)	(6,489,471)	(7,274,638)	(9,854,576)	(10,145,677)	
			SG-U	(193,212)	(207,400)	(221,384)	(235,480)	(302,410)	
		"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	(157,729,189)	(169,316,521)	(179,701,308)	(189,864,786)	(200,862,622)	
			SG-U	(20,955,537)	(23,892,596)	(26,517,074)	(29,584,862)	(33,977,846)	
	333	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	(73,090)	(76,597)	(79,082)	(79,381)	(76,380)	
			SG-U	(40,942)	(43,466)	(47,479)	(51,216)	(50,538)	
		"WATER WHEELS, TURB & GENERATORS"	SG-P	(45,651,404)	(48,674,213)	(52,131,993)	(53,036,579)	(53,190,292)	
			SG-U	(18,526,976)	(19,813,730)	(21,202,972)	(23,103,590)	(21,932,262)	
		334	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	(2,481,894)	(2,663,641)	(2,878,560)	(2,668,826)	(2,765,428)
				SG-U	(6,355)	(8,096)	(9,746)	(11,676)	(14,988)
	335	ACCESSORY ELECTRIC EQUIPMENT	SG-P	(25,789,317)	(28,871,859)	(32,504,489)	(33,835,218)	(35,243,603)	
			SG-U	(6,029,362)	(6,492,660)	(6,901,467)	(7,429,827)	(7,354,081)	
		MISC POWER PLANT EQUIP	SG-U	(113,905)	(118,391)	(120,150)	(125,287)	(121,712)	
	336	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	(1,293,232)	(1,351,913)	(1,399,310)	(1,424,601)	(1,418,738)	
		"ROADS, RAILROADS & BRIDGES"	SG-P	(7,535,229)	(8,179,990)	(8,892,887)	(9,487,657)	(10,458,914)	
			SG-U	(907,720)	(958,260)	(971,320)	(1,049,576)	(1,241,867)	
108HP Total				(380,469,947)	(412,402,331)	(443,612,856)	(473,596,100)	(494,660,295)	
108OP	340	LAND RIGHTS	SG	0	0	0	(268,828)	11,908,897	
		WATER RIGHTS - OTHER PRODUCTION	SG	(351)	(351)	(351)	(351)	(351)	
	341	STRUCTURES & IMPROVEMENTS	SG	(48,128,114)	(52,322,187)	(59,046,973)	(14,573,148)	(17,539,861)	
			UT	0	0	0	0	(703)	
	342	"FUEL HOLDERS,PRODUCERS, ACCES"	SG	(3,074,257)	(3,285,832)	(3,763,958)	(4,059,329)	(4,332,191)	
	343	PRIME MOVERS	SG	(759,886,729)	(843,237,184)	(934,787,837)	(42,536,928)	(15,984,746)	
	344	GENERATORS	SG	(96,141,384)	(106,950,497)	(121,111,703)	(100,643,354)	(93,142,226)	
			UT	0	0	0	0	(3,184)	
	345	ACCESSORY ELECTRIC EQUIPMENT	SG	(67,721,663)	(75,339,372)	(84,768,941)	(1,595,481)	(4,174,132)	
			UT	0	0	0	0	(896)	
	346	MISCELLANEOUS PWR PLANT EQUIP	SG	(2,919,380)	(3,261,766)	(3,709,852)	(1,478,199)	(1,856,174)	
	108OP Total				(977,871,878)	(1,084,397,189)	(1,207,189,615)	(165,155,619)	(125,125,568)
	108SP	145	A/D - Retired Plant-Decommissioning	SG	(675,530)	(576,417)	0	0	0
			PRODUCTION PLANT-ACCUM DEPRECIATION	SG	9,213,834	10,388,335	14,223,180	16,577,294	19,188,506
288		Reg Liab - Steam Decomm - WA	WA	0	0	0	0	(1,784,808)	
		Reg Liab Contra - Carbon Decomm - ID	IDU	1,247,697	1,247,697	1,213,075	1,213,075	1,213,075	
		Reg Liab Contra - Carbon Decomm - UT	UT	9,025,509	9,025,509	8,775,068	8,775,068	(8,526,815)	
		Reg Liab Contra - Carbon Decomm - WY	WYP	1,873,291	1,338,065	714,120	223,253	0	
310		LAND RIGHTS	SG	(27,976,424)	(28,607,136)	(29,397,171)	(30,147,936)	(27,447,824)	
		WATER RIGHTS	SG	(14,473,059)	(14,473,059)	(14,473,059)	(14,473,059)	(14,473,059)	
311		STRUCTURES AND IMPROVEMENTS	SG	(500,061,959)	(526,519,069)	(547,673,959)	(572,609,847)	(555,552,128)	
312		BOILER PLANT EQUIPMENT	SG	(1,758,917,363)	(1,875,625,706)	(1,936,846,434)	(2,050,976,885)	(2,082,185,272)	
314		TURBOGENERATOR UNITS	SG	(405,281,965)	(427,161,595)	(442,828,379)	(465,048,465)	(456,755,103)	
315		ACCESSORY ELECTRIC EQUIPMENT	SG	(223,763,673)	(235,615,239)	(245,783,378)	(263,863,678)	(237,784,861)	
		ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	(35,105)	(36,325)	(36,651)	(37,573)	(33,112)	
316		MISCELLANEOUS POWER PLANT EQUIPMENT	SG	(16,749,656)	(17,033,088)	(17,601,981)	(18,206,281)	(15,279,649)	
108SP Total				(2,926,574,404)	(3,103,648,029)	(3,209,715,569)	(3,388,575,033)	(3,379,421,048)	
108TP	145	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	1,814,667	2,410,718	3,889,859	4,604,484	5,037,104	
	350	LAND RIGHTS	SG	(42,957,435)	(45,526,027)	(48,240,333)	(50,812,933)	(46,952,378)	
	352	STRUCTURES & IMPROVEMENTS	SG	(41,129,598)	(44,654,521)	(48,587,103)	(52,637,537)	(56,525,062)	
	353	STATION EQUIPMENT	SG	(399,911,640)	(418,852,717)	(444,208,304)	(470,917,994)	(525,132,199)	
		STATION EQUIPMENT, STEP-UP TRANSFORMERS	SG	(34,720,451)	(36,351,478)	(38,229,012)	(40,029,014)	(42,709,143)	
		STATION EQUIPMENT-SUPERVISORY & ALARM	SG	(5,110,568)	(5,282,426)	(5,542,277)	(5,797,965)	(6,424,043)	
	354	TOWERS AND FIXTURES	SG	(314,827,724)	(333,955,895)	(354,183,812)	(375,403,526)	(382,998,253)	
	355	POLES AND FIXTURES	SG	(326,240,085)	(341,852,244)	(358,628,580)	(377,111,194)	(420,046,563)	
	356	OVERHEAD CONDUCTORS & DEVICES	SG	(469,816,313)	(489,788,042)	(510,968,731)	(534,272,277)	(515,770,193)	
	357	UNDERGROUND CONDUIT	SG	(946,016)	(989,808)	(1,035,966)	(1,092,186)	(1,355,875)	
	358	UNDERGROUND CONDUCTORS & DEVICES	SG	(2,341,056)	(2,444,008)	(2,551,726)	(2,693,202)	(3,312,053)	
	359	ROADS AND TRAILS	SG	(4,722,459)	(4,866,841)	(5,023,755)	(5,196,796)	(5,204,564)	
	108TP Total				(1,640,908,679)	(1,722,153,289)	(1,813,309,739)	(1,911,360,141)	(2,001,393,221)

PacifiCorp
Depreciation Reserve
Figures in Actual Dollars

FERC Group	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
Grand Total				(9,104,270,992)	(9,607,609,720)	(10,032,916,685)	(9,432,354,886)	(9,626,761,743)

PacifiCorp
Amortization Reserve
Figures in Actual Dollars

FERC Group	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
111GP	390	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	(694,388)	(772,579)	(505,769)	(505,839)	(505,860)
			IDU	(333,771)	(333,771)	(333,771)	(333,771)	(333,771)
			OR	(5,114,699)	(5,414,012)	(4,176,900)	(4,447,279)	(4,741,005)
			SO	(3,302,226)	(3,713,997)	(3,442,703)	(3,704,376)	(1,174,857)
			UT	(16,488)	(17,216)	(17,944)	(32,295)	(33,127)
			WA	(1,529,665)	(1,608,996)	(1,691,029)	(1,762,878)	(1,855,482)
			WYP	(4,708,269)	(4,755,950)	(4,351,504)	(4,401,309)	(4,454,478)
111GP Total				(15,699,506)	(16,616,520)	(14,519,621)	(15,187,747)	(13,098,578)
111HP	331	STRUCTURES - LEASE IMPROVEMENTS	SG-P	(1,897,775)	(2,205,970)	(2,515,843)	(2,827,539)	(3,139,235)
111HP Total				(1,897,775)	(2,205,970)	(2,515,843)	(2,827,539)	(3,139,235)
111IP	302	FRANCHISES AND CONSENTS	IDU	(885,926)	(906,057)	(926,187)	(946,318)	(966,449)
			SG	(5,088,478)	(4,996,108)	(5,527,246)	(6,111,360)	(5,500,727)
			SG-P	(83,827,391)	(94,712,990)	(105,333,884)	(111,748,656)	(114,428,619)
			SG-U	(5,817,313)	(6,139,934)	(6,524,280)	(6,852,996)	(6,140,591)
			UT	23,226,911	26,828,662	30,430,412	32,081,215	32,081,215
			SO	(8,936,397)	(8,941,810)	(8,947,223)	(8,952,636)	(8,958,049)
			CN	(2,401,304)	(3,215,842)	(4,030,379)	(4,132,197)	(4,132,197)
			CN	0	(1,803,469)	(6,275,554)	(11,093,852)	(14,643,892)
			SO	(1,609,521)	(2,410,296)	(3,211,071)	(3,978,480)	(3,978,480)
			SO	(4,409,693)	(4,409,693)	(4,409,693)	(4,409,693)	(4,409,693)
			SG	(48,395)	(53,574)	(58,753)	(63,932)	(69,111)
			SG-U	(7,718)	(8,756)	(9,793)	(10,831)	(11,869)
			SO	0	0	(134,364)	(496,546)	(1,267,396)
			SO	(11,970,877)	(13,325,721)	(14,460,087)	(16,495,916)	(18,768,971)
			SO	(1,586,188)	(1,586,188)	0	0	0
			SG	(7,599,951)	(8,690,348)	(9,934,416)	(9,934,416)	(9,970,611)
			CN	0	0	0	0	(1,034,803)
			CN	0	0	0	0	(94,282)
			CN	(107,993,864)	(110,336,666)	(113,413,042)	(118,480,759)	(124,697,288)
			SO	(13,416,429)	(13,580,789)	(13,816,865)	(13,885,720)	(13,885,720)
			WYP	(22,506)	(26,050)	(29,594)	(33,138)	(36,683)
			SO	(1,158,075)	0	0	0	0
			SO	(5,876,804)	(5,876,804)	(5,876,804)	(5,876,804)	(5,876,804)
			SO	(1,660,099)	(1,660,099)	(1,660,099)	(1,660,099)	(1,660,099)
			SO	(1,905,677)	(1,929,183)	(1,952,672)	(1,976,161)	(1,999,650)
			SO	(2,907,760)	(2,907,760)	(2,907,760)	(2,907,760)	(2,907,760)
			SO	(3,292,541)	(3,292,541)	(3,292,541)	(3,292,541)	(3,292,541)
			SG	0	0	(3,113)	(6,672)	(10,230)
			CN	(3,418,336)	(4,012,129)	(4,636,308)	(5,427,153)	(7,430,475)
			SO	0	0	0	0	(315,438)
			SG	(180,117)	(316,840)	(472,474)	(623,768)	(771,389)
			SG-P	(57,122)	(71,861)	(86,600)	(101,339)	(116,078)
			SG	(2,069,867)	(2,426,853)	(2,786,788)	(3,146,723)	(3,506,657)
			CN	(276,602)	(1,014,207)	(1,751,812)	(2,489,416)	(3,650,387)
			OR	(86,342)	(95,188)	(104,035)	(112,882)	(121,729)
			SG	(11,899,544)	(13,370,554)	(14,770,780)	(15,875,463)	(16,871,603)
			UT	0	0	(20,866)	(54,456)	(88,434)
			WYP	0	0	(55,496)	(114,089)	(172,785)
			CN	(5,092,260)	(5,868,345)	(5,868,345)	(5,868,345)	(5,868,345)
			SO	0	0	0	0	(30,834)
			SO	0	0	0	0	(300,198)
			SO	(10,007,756)	(10,248,963)	(10,490,171)	(10,560,523)	(10,560,523)
			SO	0	0	0	0	(134,812)
			CA	0	(907)	(2,672)	(4,437)	(6,202)
			CN	(14,667)	(7,529)	(9,661)	(2,163)	(2,747)
			IDU	(130)	(1,758)	(4,668)	(7,579)	(10,490)
			OR	(19,838)	(411)	(1,905)	(4,610)	(7,448)
			SE	(10,483)	(13,414)	0	(76)	(1,897)
			SG	(14,402,363)	(17,141,867)	(22,726,162)	(21,863,042)	(27,402,713)
			SO	(140,985)	(319,848)	(489,530)	(829,788)	(1,234,378)
			UT	(4,660)	(8,278)	(12,914)	(17,713)	(16,057)
			WA	0	(1,512)	(4,535)	(7,559)	(10,692)
			WYP	0	(19,847)	(68,498)	(117,081)	(165,665)
			SG	(568,161)	(621,702)	(675,243)	(728,784)	(782,325)
			SO	(3,469,083)	(6,350,995)	(9,271,135)	(12,236,453)	(15,201,772)
			SG	(138,740)	(162,856)	(186,972)	(211,088)	(235,204)
			SO	(1,159,641)	(1,239,530)	(1,239,530)	(1,239,530)	(1,239,530)
			SO	(10,386,433)	(10,386,433)	(10,386,433)	(10,386,433)	(10,386,433)
			SO	(4,716,108)	(5,090,239)	(5,310,402)	(5,530,564)	(5,827,361)
			SO	(1,892,437)	(1,892,437)	(1,892,437)	(1,892,437)	(1,892,437)
			SG	0	0	0	0	(194,638)
			SO	(290,884)	(290,884)	(290,884)	0	0
			SO	(10,935,777)	(10,935,777)	(10,949,892)	(10,972,478)	(11,030,935)
			SO	(267,176)	(446,640)	(634,261)	(832,520)	(923,245)
			SG	(81,527)	(90,421)	(83,591)	(90,180)	(96,769)
			SO	(147,774,056)	(150,166,901)	(152,640,379)	(155,192,693)	(159,157,665)
			CN	(1,085,256)	(1,085,256)	(1,085,256)	(1,085,256)	(1,085,256)
			SO	(11,711,156)	(12,520,034)	(12,958,177)	(12,958,177)	(13,002,917)
			SG	(20,296,441)	(23,067,734)	(25,806,851)	(28,866,035)	(31,689,000)
			UT	(23,255)	0	0	0	0

PacifiCorp
Amortization Reserve
Figures in Actual Dollars

FERC Group	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
		SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	(2,365,841)	(2,378,744)	(2,391,647)	(2,404,551)	(2,415,841)
		SWIFT 2 IMPROVEMENTS	SG	(5,550,216)	(5,982,014)	(6,413,814)	(6,845,614)	(7,277,414)
		TIBCO SOFTWARE	SO	(4,606,649)	(5,133,410)	(5,530,531)	(5,971,052)	(6,370,624)
		TRANSMISSION WHOLESALE BILLING SYSTEM	SG	(1,584,505)	(1,588,168)	(1,591,832)	(1,595,495)	(1,599,158)
		UTILITY INTERNATIONAL FORECASTING MODEL	SO	(8,335)	0	0	0	(669,301)
		VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	(2,196,235)	(2,293,688)	(2,401,037)	(2,508,386)	(2,579,079)
		VREALIZE VMWARE - SHARED	SO	(219,731)	(430,673)	(641,615)	(852,557)	0
		WEB SOFTWARE	SO	(2,680,368)	(2,680,368)	(2,680,368)	(4,458,517)	(6,319,809)
111IP Total				(530,885,076)	(563,757,230)	(601,731,514)	(635,353,270)	(675,435,985)
Grand Total				(548,482,358)	(582,579,720)	(618,766,978)	(653,368,557)	(691,673,798)

PacifiCorp
Deferred Income Tax Balance and Investment Tax Credit Balance
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
1900000	287061	DTA 705.346 - CA - Protected PP&E ARAM	CA	0	0	319,312	755,895	598,875
	287062	DTA 705.347 - ID - Protected PP&E ARAM	IDU	0	0	762,147	2,098,300	1,933,766
	287063	DTA 705.348 - OR - Protected PP&E ARAM	OR	0	0	3,616,554	1,988,161	439
	287064	DTA 705.349 - UT - Protected PP&E ARAM	UT	0	0	6,500,610	22,002,943	12,262,465
	287065	DTA 705.350 - WA - Protected PP&E ARAM	WA	0	0	929,803	3,148,848	3,593,873
	287066	DTA 705.351 - WY - Protected PP&E ARAM	WYU	0	0	2,124,728	7,144,956	8,727,403
1900000	Total			0	0	14,253,155	37,139,104	27,116,821
1901000	287045	DTA 610.155 RL - WA-Plant Closure Cost	WA	0	0	0	0	166,665
	287047	DTA 610.150 RL-Bridger Acc Dep&Reclm-OR	OR	0	0	0	0	447,407
	287048	DTA 705.425 RL-Bridger Accel Depr- WA	WA	0	0	0	0	313,406
	287049	DTA 705.352 RL-Klamath Dams Removal-CA	CA	0	0	0	0	65,055
	287051	DTA 705.340 RL-Income Tax Deferral-CA	OTHER	0	517,485	1,188,200	1,625,779	1,004,146
	287052	DTA 705.341 RL-Income Tax Deferral-ID	OTHER	0	523,765	268,733	128,524	0
	287053	DTA 705.342 RL-Income Tax Deferral-OR	OTHER	0	6,846,213	12,315,778	12,676,805	2,416,596
	287054	DTA 705.343 RL-Income Tax Deferral-UT	OTHER	0	7,980,371	740,278	772,623	0
	287055	DTA 705.344 RL-Income Tax Deferral-WA	OTHER	0	2,113,105	2,146,705	2,260,075	2,268,590
	287056	DTA 705.345 RL-Income Tax Deferral-WY	OTHER	0	3,683,772	1,308,550	0	0
	287067	DTA 505.450 PMI Accrued Payroll Taxes	SE	0	0	0	0	259,093
	287111	DTA 705.287 RL - Prot PP&E EDIT - CA	CA	0	0	0	8,682,005	8,242,591
	287112	DTA 705.288 RL - Prot PP&E EDIT - ID	IDU	0	0	0	22,529,560	21,025,018
	287113	DTA 705.289 RL - Prot PP&E EDIT - OR	OR	0	0	0	98,162,656	92,187,990
	287114	DTA 705.290 RL - Prot PP&E EDIT - WA	WA	0	0	0	23,719,822	22,135,076
	287115	DTA 705.291 RL - Prot PP&E EDIT - WY	WYP	0	0	0	55,057,834	52,306,392
	287116	DTA 705.292 RL - Prot PP&E EDIT - UT	UT	0	0	0	172,445,615	162,468,650
	287121	DTA 705.294 RL-NonProt PP&E EDIT-CA	CA	0	0	0	908,677	577,713
	287122	DTA 705.295 RL-NonProt PP&E EDIT-ID	IDU	0	0	0	3,532,382	112,270
	287124	DTA 705.296 RL-NonProt PP&E EDIT-WA	WA	0	0	0	6,444,285	5,900,366
	287125	DTA 705.297 RL-NonProt PP&E EDIT-WY	WYP	0	0	0	13,062,075	10,859,148
	287126	DTA 705.298 RL-NonProt PP&E EDIT-UT	UT	0	0	0	5,867,251	0
	287173	DTA 415.942 RL-Steam Decomm-WA	WA	0	0	0	0	438,824
	287174	DTA 705.410 RL-Cholla Decomm-CA	CA	0	0	0	0	(7,448)
	287175	DTA 705.411 RL-Cholla Decomm-ID	IDU	0	0	0	0	(27,859)
	287176	DTA 705.412 RL-Cholla Decomm-OR	OR	0	0	0	0	2,135,286
	287177	DTA 705.413 RL-Cholla Decomm-UT	UT	0	0	0	0	4,819,274
	287178	DTA 705.414 RL-Cholla Decomm-WY	WYP	0	0	0	0	(68,964)
	287180	DTA 505.450 - Accrued Payroll Taxes	SO	0	0	0	1,980,270	6,148,580
	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	0	272,759	272,759	239,728	152,413
	287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	0	396,045	381,939	340,245	13,626
	287193	DTA 705.282 RL Excess Def Inc Taxes OR	OR	0	3,876,975	3,876,975	0	0
	287194	DTA 705.283 RL Excess Def Inc Taxes UT	UT	0	7,355,334	0	0	0
	287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	0	326,187	326,187	326,187	298,656
	287196	DTA 705.285 RL Excess Def Inc Taxes WY	WYU	0	2,939,674	2,939,674	1,940,393	134,201
	287197	DTA 705.286 RL Excess Def Inc Tax FEREC	FERC	0	4,334	4,334	0	0
	287198	DTA 320.279 FAS 158 Post-Retirement	SO	0	1,834,053	0	4,476,962	2,754,397
	287199	DTA 220.101 Bad Debt	BADDEBT	0	(40,763)	(40,763)	(40,763)	(40,763)
	287200	DTA 705.267 RL-WA Decoup Mech	OTHER	253,018	654,757	543,572	3,436,942	234,637
	287206	DTA 415.710 RL-WA Accel Depr	WA	3,190,021	5,096,457	8,197,216	11,297,975	10,706,303
	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	265,140	111,547	124,093	179,046	192,083
	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	95,248	61,707	61,707	0	0
	287211	DTA 425.226 - Deferred Revenue Other	OTHER	85,390	60,702	279,580	187,889	294,300
	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	459,125	675,736	1,134,373	1,681,876	1,865,496
	287214	DTA 910.245 - Contra Rec Joint Owners	SO	1,562,841	445,443	382,203	257,861	74,909
	287216	DTA 605.715 Trapper Mine Contract Oblig	SE	2,279,241	1,527,060	1,596,077	1,672,103	1,876,786
	287219	DTA 715.810 Chehalis Mitigation Oblig	SG	331,371	156,670	125,981	57,874	57,742
	287220	DTA 720.560 Pension Liab UMW Withdraw	SE	43,688,849	28,303,872	28,303,872	28,303,872	28,303,872
	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	(99,834)	(64,239)	(63,613)	5,674	7,885
	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	6,408,704	5,106,737	5,900,224	5,369,225	4,893,928
	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	455,901	263,010	153,231	(0)	(0)
	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	3,928,245	2,183,133	0	681,942	10,532
	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	4,122,127	5,920,527	3,658,152	4,583,050	3,704,731
	287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	1,258,671	0	0	0	0
	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	8,417,314	6,721,937	8,189,394	8,506,882	2,424,509
	287235	DTA 705.511 RL CA Def NPC - Noncurrent	OTHER	0	0	0	0	130,164
	287237	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	OTHER	0	30,206	26,525	10,544	157,194
	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	757,959	815,068	1,097,111	1,096,166	1,364,367
	287240	DTA 605.301 Environmental Liab- Reg	SO	18,354,805	14,174,437	14,284,363	14,935,548	0
	287252	DTA 705.263 Reg Lia - Sale of REC's-WA	OTHER	24,252	0	0	0	0
	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	3,662,294	2,160,947	2,155,661	2,687,721	3,052,769
	287254	DTA 705.450 Reg Lia - CA Property Ins Re	CA	0	0	0	196,141	228,313
	287256	DTA 705.452 Reg Lia - WA Property Ins Re	WA	0	0	0	0	27,954
	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	230,038	176,874	204,791	232,707	260,624
	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,497,509	1,467,854	1,764,471	2,216,157	708,682
	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	93,811	146,590	232,597	318,603	225,824
	287270	Valuation Allowance for DTA	SO	(12,229,025)	(923,918)	(675,631)	(513,052)	(515,607)
	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	306,140	0	74,470	281,289	478,348
	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	(0)	0	21,210	24,280	180,263
	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	82,847	0	0	21,851	54,624
	287281	DTA - CA AMT CREDIT	OTHER	316,327	384,459	255,284	271,106	275,386
	287298	DTA 205.210 ERC Impairment Reserve	SE	774,200	501,567	501,567	501,567	501,567
	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	1,177,654	672,724	704,974	731,273	687,159
	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	SE	825,871	754,358	1,565,176	914,078	1,133,521
	287304	DTA 610.146 OR REG ASSET/LIAB CONS	OR	(100,621)	(65,320)	(65,394)	(108,144)	(110,773)
	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	329,465	371,688	318,869	301,309	143,279
	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	3,067,734	2,139,444	2,156,606	1,639,358	1,955,676
	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	248,691	282,138	218,854	159,271	848,290
	287327	DTA 720.300 Pension/Retirement Accrual	SO	703,351	441,164	405,871	403,588	396,385
	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	11,084,207	7,142,341	7,019,404	8,181,985	8,479,338
	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	846,140	548,775	434,199	502,766	502,554
	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	125,250	145,079	518,765	497,836	490,097
	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	4,318,413	2,657,105	2,760,024	3,783,599	4,687,064

PacifiCorp
Deferred Income Tax Balance and Investment Tax Credit Balance
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
287341	DTA 910.530	Injuries & Damages Accrual -	SO	13,123,880	1,466,713	4,003,028	1,103,910	63,041,435
287370	DTA 425.215	Unearned Joint Use Pole Cont	SNPD	109,955	68,920	74,330	71,319	94,232
287371	DTA 930.100	Oregon BETC Credits	SG	2,104,918	2,105,655	1,599,420	1,233,359	902,107
287389	DTA 610.145	RL - DSM	OTHER	5,617,406	1,515,732	7,206,828	1,674,889	989,990
287414	DTA 505.700	RT BONUS	SO	12,650	390,497	244,161	7,376	5,532
287415	DTA 205.200	M&S INV	SNPD	1,229,417	1,101,228	720,610	858,777	597,488
287417	DTA 605.710	ACCURED FINAL RECLAMATION	OTHER	0	2,569,689	1,441,366	838,050	630,805
	DTA 605.710	REVERSE	OTHER	3,186,066	0	0	0	0
287418	DTA 705.240	Calif Alt. Rate for Energy P	OTHER	0	0	0	14,609	106,347
287430	DTA 505.125	Accrued Royalties	SE	1,724,626	1,582,230	1,865,126	2,792,340	3,601,327
287437	DTA Net Operating Loss	Carryforwrd-State	SO	79,743,358	78,617,016	72,551,413	67,168,951	66,981,587
287441	DTA 605.100	Trojan Decom Cost-Regulatory	TROJD	2,071,896	1,335,954	1,323,421	1,309,941	1,298,701
287449	DTA Federal Detriment of State	NOL	SO	(28,018,906)	(16,571,401)	(15,275,088)	(14,137,850)	(14,100,336)
287453	DTA 610.143	WA PRGRM	OTHER	454,102	172,322	(144,479)	(393,510)	0
287460	DTA 720.800	FAS 158 Pension Liability	SO	77,951,436	16,388,168	24,180,730	15,882,704	18,300,380
287461	DTA 720.810	FAS 158 Post-Retirement Liab	SO	21,373,487	0	759,439	0	0
287473	DTA 705.270	Reg Liab	OTHER	857,588	629,616	600,968	666,036	277,089
287474	DTA 705.271	Reg Liab	OTHER	81,688	79,467	111,253	148,600	132,851
287475	DTA 705.272	Reg Liab	OTHER	96,580	74,928	59,469	57,822	58,544
287476	DTA 705.273	Reg Liab	OTHER	2,894,840	2,226,941	2,345,945	2,207,612	1,307,044
287477	DTA 705.274	Reg Liab	OTHER	65,551	53,572	65,724	76,898	30,807
287478	DTA 705.275	Reg Liab	OTHER	242,618	125,267	136,740	177,037	161,479
287479	DTA 105.221	Saf Har	SG	34,981,756	20,696,881	18,752,520	16,235,115	0
287482	DTA 205.025	PMI Fuel Cost Adjustment	SE	118,941	472,895	82,717	0	985,163
287486	DTA 415.926	RL-Depreciation Decrease-OR	OR	1,306,762	1,132,783	0	0	0
			OTHER	0	0	1,441,568	1,774,726	1,636,129
287487	DTA 415.927	RL-Depreciation Decrease-WA	WA	(2,523)	(1,635)	(1,635)	(1,635)	(0)
287491	DTA - BETC CREDIT	CARRYFORWARD	SG	5,176,101	5,176,101	5,176,101	0	0
287576	DTL 430.110	Reg Asset Balance Reclss	OTHER	0	0	(3,063,287)	0	0
287681	DTL 920.110	BRIDGER EXTRACTION TAXES PAY	SE	3,206,651	2,115,079	2,194,415	2,356,417	2,282,039
287706	DTL 610.100	COAL MINE DEVT PMI	SE	(562,338)	(403,652)	(424,580)	(498,379)	(505,701)
287720	DTL 610.100	PMI DEVT COST AMORT	SE	(1,251,987)	(665,252)	(568,676)	(430,307)	(264,205)
287722	DTL 505.510	PMI VAC ACCRUAL	SE	351,491	218,430	198,828	195,459	229,114
287723	DTL 205.411	PMI SEC. 263A	SE	(471,258)	(1,264,469)	33,617	(148,246)	(405,224)
287726	DTL PMI PP&E		SE	(28,467,168)	(15,139,991)	(12,828,979)	(10,011,562)	(6,853,633)
287735	DTL 910.905	PMI COST DEPLETION	SE	(1,893,176)	(1,139,274)	(911,632)	(803,156)	(496,124)
287937	DTA 505.601	PMI - Sick Leave Accrual	SE	20,949	11,137	11,325	8,876	8,782
287938	DTA 205.205	Inventory Reserve - PMI	SE	0	31,678	0	410,057	651,869
287941	DTL 430.111	Reg Asset - SB 1149 Balance	OTHER	0	(5,176,101)	(5,176,101)	0	0
287970	DTL 415.815	Insurance Rec Accruals	SO	(11,720,252)	(56,280)	0	0	(28,336,057)
1901000 Total				298,915,788	229,818,794	229,081,780	633,494,983	593,846,730
1901090	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	OTHER	22,246	0	0	0	0
			WA	0	54,839	185,908	292,186	806,254
1901090 Total				22,246	54,839	185,908	292,186	806,254
2551000	285606	ACCUM DEF ITC - PPL - 1987	ITC88	(36)	0	0	0	0
	285607	ACCUM DEF ITC - PPL - 1988	ITC89	(44,962)	0	0	0	0
	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	(100,086)	(71,310)	(42,534)	(13,758)	0
	285620	Accum Def ITC - Solar Arrays - 2013	SG	(143,253)	(136,179)	(129,105)	(122,031)	(114,957)
	285621	Accum Def ITC - Solar Arrays - 2014	SG	(96,666)	(92,044)	(87,423)	(82,801)	(78,180)
	285622	Accum Def ITC - Solar Battery	UT	0	0	0	(1,494,872)	(1,391,243)
	285623	Accum Def ITC - Solar Facility	UT	0	0	0	(664,137)	(632,995)
2551000 Total				(385,003)	(299,533)	(259,062)	(2,377,599)	(2,217,375)
2552000	285612	Acc Def Idaho ITC-ID situs ATL	IDU	(47,760)	(44,193)	(38,436)	(32,751)	(28,112)
2552000 Total				(47,760)	(44,193)	(38,436)	(32,751)	(28,112)
2811000	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	(306,896,817)	(183,513,099)	(177,049,368)	(162,165,400)	(148,004,159)
2811000 Total				(306,896,817)	(183,513,099)	(177,049,368)	(162,165,400)	(148,004,159)
2820000	287704	DTL 105.143/165 Basis Diff - Intangibles	SNP	0	0	0	(1,195,307)	(961,671)
			SO	(1,568,825)	(1,058,379)	(1,113,140)	0	0
2820000 Total				(1,568,825)	(1,058,379)	(1,113,140)	(1,195,307)	(961,671)
2821000	286605	DTL 105.136 PP&E	DITBAL	0	(329,855)	(383,923)	(383,923)	(383,923)
	286691	DTL Non-Prot PP&E EDIT - CA	CA	0	0	(6,748,788)	0	0
	286692	DTL Non-Prot PP&E EDIT - ID	IDU	0	0	(9,652,882)	0	0
	286693	DTL Non-Prot PP&E EDIT - OR	OR	0	0	(93,279,909)	0	0
	286694	DTL Non-Prot PP&E EDIT - WA	WA	0	0	(20,865,641)	0	0
	286695	DTL Non-Prot PP&E EDIT - WY	WYU	0	0	(38,491,281)	0	0
	286697	DTL Non-Prot PP&E EDIT - FERC	FERC	0	0	(3,768,586)	0	0
	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	(473,513)	(306,766)	(298,254)	(298,254)	(298,254)
	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	(3,425,271)	(2,219,066)	(2,157,491)	(2,157,491)	2,096,454
	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	(710,933)	(328,985)	(175,578)	(54,890)	0
	287301	DTA 105.471 UT Klamath Relicensing	OTHER	13,399,273	8,680,735	8,680,735	8,680,735	8,680,735
	287605	DTL PP&E Powertax	DITBAL	(4,215,651,172)	(4,326,387,358)	(3,983,530,295)	(2,713,493,223)	(2,745,860,370)
	287607	DTL PMI PP&E	SE	0	(9,417,687)	(7,148,389)	(4,205,482)	(2,610,199)
	287608	DTL Safe Harbor Lease Cholla	SG	(2,116,787)	(1,102,687)	(841,696)	(598,769)	(0)
	287766	DTL 610.100N Amort	SO	134,704	75,022	65,524	49,712	42,717
	287771	DTL 110.205 SRC tax depletion	SE	255,819	158,404	150,795	124,458	116,327
	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	(6,972,046)	(4,190,160)	(3,863,223)	(3,536,071)	(3,209,388)
2821000 Total				(4,215,559,926)	(4,335,368,402)	(4,162,308,881)	(2,715,873,198)	(2,741,425,901)
2830000	287936	DTL 205.025 PMI Fuel Cost Adjustment	SE	0	0	0	(451,909)	0
2830000 Total				0	0	0	(451,909)	0
2831000	286891	DTL 415.943-RA-COV19 Bill Assist Prg-OR	OTHER	0	0	0	0	(1,139,572)
	286892	DTL 415.944-RA-COV19 Bill Assist Prg-WA	OTHER	0	0	0	0	(362,769)
	286893	DTL 415.755 RA-WA-Maj Mtc Exp-Colstrip	WA	0	0	0	0	(63,656)
	286896	DTL 415.734 RA-Cholla Unrec Plant-CA	CA	0	0	0	0	(1,083,805)
	286898	DTL 415.736 RA-Cholla Unrec Plant-WY	WYP	0	0	0	0	(10,303,892)
	286899	DTL 415.939 RA - Carbon Plt Dec/Inv-WY	WYP	0	0	0	0	128,650
	286901	DTL 415.938 RA - Carbon Plt Dec/Inv-CA	CA	19,753	12,797	12,797	12,797	12,797
	286902	DTL 415.918 RA-RPS Compliance Purchases	OTHER	(244,188)	0	0	0	0
	286903	DTL 320.271 Contra RA-Pension Plan CTG	SO	1,556,924	605,193	201,731	0	0
	286904	DTL 415.520 RA - WA Decoupling Mech	OTHER	0	0	0	0	(991,628)
	286905	DTL 415.530 RA-ID 2017 Protocol-MSP Def	IDU	(0)	(18,440)	(55,320)	(73,760)	(73,760)

PacifiCorp
Deferred Income Tax Balance and Investment Tax Credit Balance
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
286906	DTL 415.531 RA-UT 2017 Protocol-MSP Def	UT		(834,240)	(1,622,716)	(2,704,527)	(3,245,431)	0
286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP		0	(393,386)	(786,770)	(983,464)	0
286908	DTL 210.201 Property Tax	GPS		0	(3,391,794)	(3,391,794)	(3,391,794)	(3,391,794)
286909	DTL 720.815 Post-Retirement Asset	SO		0	(420,088)	(611,066)	(7,042,100)	(4,240,952)
286910	DTL 415.200 RA-OR Transp Elect PilotPgm	OTHER		0	0	(95,858)	(365,655)	(903,593)
286911	DTL 415.430 - RA-Transp Elect Pilot-CA	OTHER		0	0	109,384	95,442	56,424
286912	DTL 415.431 - RA-Transp Elect Pilot-WA	OTHER		0	0	(9,703)	(45,767)	(97,516)
286913	DTL 415.720 RA-OR Community Solar	OTHER		0	0	(39,352)	(200,185)	(381,412)
286917	DTL 415.260 RA-Fire Risk Mitigation-CA	OTHER		0	0	0	(1,450,743)	(4,206,902)
286918	DTL 210.175 - Prepaid - FSA O&M - East	SG		0	0	0	(230,726)	(466,761)
286919	DTL 210.170 - Prepaid - FSA O&M - West	SG		0	0	0	(249,218)	(123,607)
286925	DTL 415.728 Contra RA-Cholla U4-OR	OR		0	0	0	0	152,490
286926	DTL 415.729 Contra RA-Cholla U4-UT	UT		0	0	0	0	382,525
286927	DTL 415.730 Contra RA-Cholla U4-WY	WYP		0	0	0	0	127,156
286928	DTL 415.833 RA-Pension Settlement-CA	OTHER		0	0	0	(122,710)	(116,353)
286929	DTL 415.841 RA-Emerg Svc Prgms-BS-CA	OTHER		0	0	0	153,231	152,092
286930	DTL 415.426 RA-2020 GRC-AMI Meter-OR	OTHER		0	0	0	0	(3,799,896)
286932	DTL 415.723-RA-Cholla U4-O&MDepr-ID	IDU		0	0	0	0	198,139
286933	DTL 415.645 RA-Oregon OCAT Expense Def	OTHER		0	0	0	0	(302,458)
287569	DTL 720.800 FAS 158 Pension Liability	SO		0	0	0	0	(2,045,357)
287570	DTL 415.701 CA Deferred Intervenor Fundi	OTHER		(15,474)	(10,211)	(10,593)	(10,992)	(37,393)
287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU		(313,763)	(196,552)	(189,832)	(183,112)	(176,393)
287576	DTL 430.110 REG ASSET RECLASS	OTHER		(5,617,406)	(1,515,732)	(4,143,541)	(1,674,889)	(989,990)
287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR		577,594	123,855	0	0	0
287579	DTL 415.822 Reg Asset _ Pension MMT_UT	UT		(53,734)	0	0	0	0
287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA		52,327	11,068	0	0	0
287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR		(109,887)	(23,730)	0	0	0
287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT		(52,875)	0	0	0	0
287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA		(9,955)	(2,150)	0	0	0
287590	DTL 415.840 Reg Asset - Deferred OR Incl	OTHER		0	0	0	0	(9,413)
287591	DTL 415.301 Environmental Clean-up Accr	WA		695,198	482,497	508,010	538,251	595,066
287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER		0	0	(1,795,552)	(3,296,345)	(1,863,479)
287596	DTL 415.892 Deferred Net Power Costs - I	OTHER		(3,069,252)	(2,937,088)	(5,895,659)	(7,213,253)	(5,179,346)
287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP		(133,065)	(80,982)	(75,757)	(70,533)	(65,308)
287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER		(33,695)	(18,555)	(15,280)	(12,006)	(8,732)
287614	DTL 430.100 Weatherization	OTHER		3,475,937	(118,884)	2,265,913	(472,360)	(48,827,697)
287634	DTL 415.300 Environmental Clean-up Accru	SO		(28,570,058)	(21,093,783)	(21,554,919)	(22,706,461)	(28,670,474)
287635	DTL 415.500 Cholla Pit Transact Costs-AP	SGCT		(35,497)	0	0	0	0
287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA		(70,983)	(33,155)	(20,324)	(7,492)	(0)
287640	DTL 415.680 Deferred Intervener Funding	OTHER		(122,995)	(177,282)	(286,174)	(426,228)	(565,802)
287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU		(10,196)	(6,605)	(16,440)	(16,440)	(25,410)
287650	DTL 205.100 Coal Pile Inventory Adjustme	SE		(257,921)	(61,042)	(0)	0	0
287653	DTL 425.250 TGS Buyout	SG		(15,171)	(6,024)	(2,220)	(1)	(1)
287656	DTL 425.280 Joseph Settlement	SG		(30,414)	0	0	0	0
287661	DTL 425.360 Hermiston Swap	SG		(1,243,457)	(763,362)	(721,148)	(678,935)	(636,721)
287662	DTL 210.100 Prepaid Taxes - OR PUC	OR		(1,161,823)	(783,609)	(745,187)	(880,151)	(1,002,514)
287664	DTL 210.120 Prepaid Taxes - UT PUC	UT		(2,387,110)	(1,543,973)	(1,526,500)	(1,529,484)	(1,704,836)
287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU		(126,517)	(79,123)	(88,988)	(88,939)	(69,907)
287669	DTL 210.180 PRE MEM	SO		(1,139,708)	(1,151,423)	(949,649)	(604,311)	(1,001,497)
287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP		(2,071,970)	(1,191,794)	(1,047,982)	(904,773)	(761,564)
287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS		(8,417,751)	(3,489,350)	(3,298,151)	(3,976,302)	(5,112,539)
287738	DTL 320.270 Reg Asset FAS 158 Pension	SO		(186,000,667)	(101,885,269)	(107,607,650)	(101,271,368)	(103,189,035)
287739	DTL 320.280 Reg Asset FAS 158 Post-Ret	SO		(11,108,501)	1,941,968	501,052	1,920,911	412,016
287747	DTL 705.240 CA Energy Program	OTHER		(346,582)	(159,715)	(97,338)	(0)	(0)
287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER		(1,439,134)	(1,361,680)	(1,142,899)	(1,190,375)	(906,263)
287772	DTL 505.800 State Tax Ded on Fed TR	OTHER		0	0	0	0	(3)
287781	DTL 415.870 Def CA	OTHER		(1,352,751)	(870,714)	(1,353,827)	(868,673)	(139,958)
287783	DTL 415.880 Def Ut	UT		0	30,206	0	0	0
287840	DTL 415.410 RA Energy West Mining	SE		(97,786,547)	(67,158,296)	(66,911,453)	(68,127,999)	(68,930,513)
287841	DTL 415.411 ContraRA DeerCreekAband CA	CA		842,163	605,541	601,296	620,372	637,412
287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU		398,841	364,582	466,671	563,257	657,138
287843	DTL 415.413 ContraRA DeerCreekAband OR	OR		1,793,327	1,540,501	1,938,680	2,391,276	2,330,252
287844	DTL 415.414 ContraRA DeerCreekAband UT	UT		917,192	589,801	591,675	591,675	227,086
287845	DTL 415.415 ContraRA DeerCreekAband WA	WA		3,777,375	2,716,048	2,697,007	2,720,496	2,524,500
287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU		142,575	92,367	92,367	854,603	812,598
287848	DTL 320.281 RA Post-Ret Settlement Loss	SO		(2,658,941)	(1,635,789)	(1,548,979)	(1,505,574)	(595,182)
287849	DTL 415.424 ContraRA DeerCreekAband	SE		22,816,312	20,762,152	24,640,362	25,503,802	29,952,417
287850	DTL 415.425 Contra RA UMWA Pension	OTHER		1,631,505	1,056,972	1,168,493	1,168,493	1,168,493
287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER		687,890	445,650	443,826	443,826	(0)
287855	DTL 415.421 Contra RA UMWA Pension WA	OTHER		3,085,411	1,998,887	1,990,706	1,990,706	1,990,706
287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER		1,302	844	844	844	0
287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER		(72,409)	(39,918)	(32,925)	(25,932)	(18,939)
287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER		(2,088)	(716,416)	(355,398)	(77,111)	(96,369)
287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER		(189,872)	(138,352)	(112,687)	(124,014)	(115,166)
287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU		(34,468)	(15,913)	(9,793)	(4,425)	(1,395)
287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP		(534,237)	(389,288)	(317,073)	(348,946)	(324,050)
287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER		(1,907,918)	(1,230,408)	(1,213,239)	(1,348,177)	(1,317,135)
287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER		(179,843)	0	0	0	0
287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER		0	0	(714,792)	(553,171)	(207,645)
287887	DTL 415.881 Def of Excess RECs UT	OTHER		(0)	(246,671)	(196,659)	0	0
287888	DTL 415.882 Def of Excess RECs WA	OTHER		0	(15,214)	(10,015)	(71,972)	(31,044)
287889	DTL 415.883 Def of Excess RECs WY	OTHER		(36,781)	(211,220)	(127,726)	(32,230)	(0)
287896	DTL 415.875 Def Net Power Cost - UT	OTHER		(0)	(803,067)	(8,893,544)	(14,467,855)	(18,771,984)
287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER		(7,993,317)	(4,292,199)	(3,406,467)	(2,484,198)	(1,517,729)
287899	DTL 415.878 RA-UT Liq Damages	UT		(219,167)	(133,382)	(124,777)	(116,172)	(107,566)
287903	DTL 415.879 RA-Liq Damages N2-WY	WYP		(35,741)	(21,751)	(20,348)	(18,945)	(17,541)
287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT		(518,636)	(394,434)	(420,795)	(472,325)	(476,976)
287907	DTL 210.185-Prepaid Aircraft Maint Cost	SG		(14,377)	(5,551)	(8,662)	(70,932)	(47,911)
287908	DTL 210.190 - Prepaid Water Rights	SG		(184,894)	(119,784)	(119,784)	(119,784)	(119,784)
287917	DTL 705.451 - RL - OR Property Ins Res	OR		(3,391,456)	(1,138,951)	(2,853,548)	(3,188,865)	(5,147,846)

PacifiCorp
Deferred Income Tax Balance and Investment Tax Credit Balance
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
287919		DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	(110,097)	(207,689)	(172,835)	(353,392)	(522,110)
287933		DTL 320.282-RA PostRet Sttmt Loss-CC-UT	UT	(294,130)	(272,095)	(343,716)	(415,337)	0
287934		DTL 320.283-RA PostRet Sttmt Loss-CC-WY	WYU	(21,105)	(8,204)	(2,735)	0	0
287935		DTL 415.936 RA - Carbon Pit Decom/Inv	SG	(1,308,804)	(847,911)	(847,911)	(847,911)	(452,790)
287939		DTL 415.115 RA-UT STEP Pilot Program	OTHER	1,072,035	1,754,302	3,935,257	4,245,073	4,381,110
287942		DTL 430.112 Reg Asset - Other - Balance	OTHER	(104,447)	(77,268)	(321,724)	(777,529)	(1,939,867)
287947		DTL 415.501 Cholla Plant Transaction Cos	IDU	1,042	0	0	0	0
287948		DTL 415.502 Cholla Plant Transaction Cos	OR	1,701	0	0	0	0
287949		DTL 415.503 Cholla Plant Transaction Cos	WA	3,068	0	0	0	0
287971		DTL 415.868 RA UT Solar Incentive Prog	OTHER	(1,072,035)	(1,754,302)	(3,935,257)	(4,245,073)	(4,381,110)
287975		DTL 415.655 RA - CA GHG Allowances	OTHER	0	0	0	(844,715)	(54,649)
287977		DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	0	(30,206)	(26,525)	(10,544)	(157,194)
287978		DTL 415.906 RA OR RECs in Rate - NC	OTHER	0	(47,218)	(3,204)	0	0
287981		DTL 415.920 RA-Depreciation Increase-ID	IDU	(2,063,922)	9,469	(8,574)	26,357	(1,462,079)
287982		DTL 415.921 RA-Depreciation Increase-UT	UT	(680,311)	(409,259)	(377,778)	(346,296)	(314,815)
287983		DTL 415.922 RA-Depreciation Increase-WY	WYP	(2,349,422)	(1,413,356)	(1,304,637)	(1,195,917)	(1,087,197)
287984		DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	(635,769)	(294,202)	(176,521)	(58,841)	0
287985		DTL 415.924 RA-Carbon Unrec Plant - UT	UT	(4,575,465)	(2,117,300)	(1,270,380)	(423,460)	(596,447)
287986		DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	(1,538,403)	(711,897)	(427,138)	(142,379)	0
287994		DTL 415.929 RA-Carbon Decomm-CA	CA	0	0	0	(219,699)	(134,654)
287996		DTL 415.675 RA Pref Stock Redemption-UT	OTHER	(210,113)	(115,831)	(95,539)	(75,248)	(54,956)
287997		DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	(5,083)	(47,846)	(49,468)	(55,277)	(53,558)
2831000 Total				(343,577,067)	(197,324,697)	(214,876,533)	(224,813,808)	(297,197,093)
Grand Total				(4,569,097,364)	(4,487,734,671)	(4,312,124,576)	(2,435,983,701)	(2,568,064,506)

PacifiCorp
Customer Advances
Figures in Actual Dollars

Primary Account	Secondary Account	Description	Alloc	2017	2018	2019	2020	2021
2520000	210550	Payments Received Uncompleted Projects	OR	(363,429)	(381,177)	(919,079)	(18,239,687)	(1,424,117)
			SG	(15,670,294)	(16,062,523)	(35,071,052)	(22,829,636)	(30,469,074)
			UT	174,394	(406,826)	(1,209,478)	(176,717)	(115,759)
			WYP	1,798,378	0	0	0	0
	210553	Transmission Payments Received - Capital	SG	(10,994,267)	(7,945,676)	(3,593,390)	(721,083)	(4,350,629)
	210556	NET METER FEES-REFUNDABLE	UT	0	0	(332,650)	(391,730)	(168,700)
			WA	0	0	(1,300)	(400)	(1,300)
		UT Solar-Net Metering Fees-Refundable	UT	0	(182,400)	0	0	0
			WA	0	(7,950)	0	0	0
	285460	Transm Intercon Deposits - w/3rd Party	SG	(11,400,406)	(9,014,902)	(20,529,061)	(71,329,234)	(67,579,448)
2520000 Total				(36,455,623)	(34,001,454)	(61,656,010)	(113,688,487)	(104,109,027)
Grand Total				(36,455,623)	(34,001,454)	(61,656,010)	(113,688,487)	(104,109,027)

Application No. 22-05-____
Exhibit PAC/907-B
Witness: Steven R. McDougal

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

REDACTED

Direct Testimony of Steven R. McDougal

Five Year Trend Report by FERC Account – Constant June 2021 Dollars

May 2022

THIS ATTACHMENT IS CONFIDENTIAL IN ITS
ENTIRETY AND IS PROVIDED UNDER SEPARATE
COVER